

10-9-2002

CWU Faculty Senate Minutes - 10/09/2002

Nancy Bradshaw

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MINUTES

CENTRAL WASHINGTON UNIVERSITY

FACULTY SENATE REGULAR MEETING MINUTES: October 9, 2002

<http://www.cwu.edu/~fsenate>

Presiding Officer: Michael Braunstein

Recording Secretary: Nancy Bradshaw

Meeting was called to order at 3:10 p.m.

ROLL CALL:

Senators: All Senators or their Alternates were present except Hubbard and Martinis.

Visitors: Bill Bender, Troy Brazell, Rich Corona, Anne Denman, Elizabeth "Libby" Street, Carolyn Wells, Thomas Yeh.

CHANGES TO AND APPROVAL OF AGENDA: The agenda was approved as amended: Add Motion No. 02-64 after Motion No. 02-63 to read: "Motion to suspend the Faculty Senate Bylaws in order to authorize the Faculty Senate Executive committee to conduct an election, this fall only, for a faculty senator representing faculty as defined in section 2.10 of the Faculty Code, who hold no assignment to a specific academic department or to the library, and a faculty senator representing adjunct faculty."

APPROVAL OF MINUTES: The minutes of the May 29, 2002, Faculty Senate meeting were approved as presented.

COMMUNICATIONS: (Available for viewing in the Senate Office or distribution on request)

No communications.

Faculty Senate Orientation: The Faculty Senate Executive Committee presented a Faculty Senate Orientation. The agenda included Welcome and Introductions, Structure and Functions of the Faculty Senate, Responsibilities of Senators, Outline of a Typical Faculty Senate Meeting, Introduction of New Senators and Closing Remarks.

REPORTS:

A. ACTION ITEMS:

Chair

Motion No. 02-58 (Adopted): Chair Braunstein proposed a motion that was approved: "Adoption of the 2002-03 Operating Procedures/Roberts Rules of Order attached as Exhibit A."

Motion No. 02-59 (Adopted): Chair Braunstein proposed a motion that was approved: "Approve Lynn Richmond as the 2002-03 Faculty Senate Parliamentarian."

Motion No. 02-60 (Adopted): Chair Braunstein proposed a motion that was approved: "Ratification of the 2002-03 Faculty Senate Standing Committee members attached as Exhibit B."

Motion No. 02-61 (Adopted): Chair Braunstein proposed a motion that was approved: "Ratification of Connie Roberts, ITAM, replacing Cathy Bertelson, ITAM, as a regular member of the Faculty Grievance Committee."

Motion No. 02-62 (Adopted): Chair Braunstein proposed a motion that was approved: "Election of 2002-03 Faculty Senate Member at Large Toni Čuljak to replace Wendy Williams."

Motion No. 02-63 (Adopted): Chair Braunstein proposed a motion that was approved: "Renew the Faculty Senate Ad Hoc Salary Administration Board for a maximum of two additional years." Members attached as Exhibit C.

Motion No. 02-64 (Adopted): Chair Braunstein proposed a motion that was approved: "Motion to suspend the Faculty Senate Bylaws in order to authorize the Faculty Senate Executive committee to conduct an election, this fall only, for a faculty senator representing faculty as defined in section 2.10 of the Faculty Code, who hold no assignment to a specific academic department or to the library, and a faculty senator representing adjunct faculty."

B. REPORTS/DISCUSSION ITEMS:

1. **CHAIR:** 1. Chair Braunstein reminded Senators that the Board of Trustees' and faculty retreat is scheduled for Thursday, October 10 in Barge Hall. This year's discussions will focus on goals I and II of the Central Washington University Strategic Plan. An open forum will also be offered at 3:00 p.m. Faculty who are

interested in attending one of the focused group sessions at 9:00 a.m. or 1:30 p.m. were asked to contact Nancy Bradshaw in the Faculty Senate. 2. Chair Braunstein informed Senators that the renewed Faculty Senate Ad Hoc Salary Administration Board would be charged with creating a process to distribute \$400,000 in faculty salaries. He stated that there is a possibility that this procedure could be a contentious issue and asked faculty to be patient while allowing the process to work. Chair Braunstein indicated that no process would please every faculty member, but believes that this is an important step forward in addressing faculty salaries. He stressed the fact that the plan developed by the Salary Administration Board was intended to be a multi-year process with the means to build in corrections and improve the process as it moves forward. Chair Braunstein also reminded Senators that the founding assumption of the process that has been developed is to make sure that the university is able to attract, hire, retain and fairly compensate CWU faculty. 3. Chair Braunstein referred to the enabling legislation that was signed by the governor after last year's legislative session and pointed out that the faculty will be faced with choosing whether or not to collectively bargain. He indicated that he would commit all the resources necessary to ensure faculty can make an informed decision. Senators were asked to contact the Faculty Senate with any issues that they feel need to be addressed with respect to making a decision on collective bargaining. A Faculty Forum to address this issue is tentatively scheduled for November 13, 2002 in Barge 412/SeaTac/Lynnwood.

2. **CHAIR ELECT:** Chair Elect CannCasciato asked Senators to point out any issues that he, as a non-instructional faculty, may miss during his term as Chair of the Senate. Serving as Chair Elect this year will help prepare for next year by raising awareness of issues that may have a significant impact on instructional faculty.
3. **PRESIDENT:** President McIntyre presented a timetable of the Central Washington University budgetary process. She stated that the university starts the process by presenting their operating and capital budgets to the Higher Education Coordinating Board (HECB) in September. The university did submit this year's budget to the HECB on September 25. The governor's budget must be out by mid-December McIntyre stated. The opening date of the legislative session is the second Monday in January; this year it is January 13, 2003. The regular session ends April 27, 2003. During these three months the institution watches for bills that will influence higher education. The committees most watched by the university are the House Appropriations and Higher Education Committees and the Senate Higher Education and Ways and Means Committees. In the state of Washington there is a rotation in which one house originates the budget one year and the other the next year. This year the originating budget should come from the Senate sometime in mid-March. Two or three weeks later the House should issue its budget. Then the House and Senate leadership will work to create a joint operating budget. If a budget is not adopted by midnight on the date the session ends, the legislative bodies may go into a special session. If this happens, it doesn't leave much time for the governor to finalize the budget before the beginning of the next fiscal year, which is July 1. During this process revenue estimates are also made on which the state bases the budget. 2. President McIntyre reminded Senators that Dr. Ron Takaki will be the second speaker in the Presidential Speaker Series and will be on campus Thursday, October 24 at 7 p.m. in McConnell Auditorium. All members of the campus community are invited to attend.
4. **PROVOST:** 1. Provost Soltz distributed the current organization chart for Academic Affairs and outlined the organizational changes made in the unit, which were effective fall quarter. The organizational chart can be viewed at the following web address: <http://www.cwu.edu/~provost/provostflow.html>. One of the changes in the reorganization was the creation of a Writing and Math Center. These new units are responsible for English and mathematic developmental courses and also for dealing with overall writing and mathematic issues in terms of writing across the curriculum and systems with math at all levels. For this year, coordinators have been assigned to each center. Mark Oursland is the coordinator for the Math Center; Lila Harper and Rob Schnelle will share the responsibility of coordinating the Writing Center. The Writing Center is located in Hebel 218 and the Math Center is located in the Academic Advising Center in Bouillon Hall. The William O. Douglas Honors College now reports to the Associate Vice President for Undergraduate Studies. There are plans to expand the Douglas Honors College program and a national search will be conducted to fill the position of director of the new program. McNair Scholars has also moved to the Associate Vice President for Undergraduate Studies. The provost indicated that the new structure would provide better service to the campus. 2. A Faculty Senate reporting item has been added to the Academic Affairs' Council Agenda. This will give the Faculty Senate Chair an opportunity to address Senate issues with the Council. 3. The search process will begin soon for the positions of Associate Vice President for Undergraduate Studies and the Associate Vice President for Graduate Studies, Research and Continuing Education. The Faculty Senate has been asked to submit recommendations for faculty representatives to serve on the committees. The search for the Dean of Libraries will also begin sometime this year, maybe in January, in order to have the successful candidate in place by next fall. 4. Provost Soltz informed Senators that enrollments this fall are extraordinarily strong. The official enrollments for fall are 8353 FTE; that is a 4.6% increase over last year. This breaks down to a 4.1% increase on the Ellensburg campus and a 9.2% increase at the University Centers. Central's first collocated higher education facility was opened at the CWU Lynnwood Center on the Edmonds Community College campus. The dedication for the building will be November 21, 2002. Senators were invited to attend the event. Soltz further stated that enrollment at the CWU Lynnwood Center increased by just fewer than 20%. New freshman increased by 86 over last fall, which is almost a 7% increase for freshman. Freshman of color increased by 23% with the largest increase being Hispanic students. New graduates increased by approximately 6%. Central closed admissions earlier than last year and raised the admissions index denying admissions to at least 100

students. As a result, Central has 15% more students with a 3.5 g.p.a. or better. Faculty may be seeing better-prepared students in their classrooms. Soltz expressed his appreciation to departments and faculty who have been willing to increase class sizes to accommodate the extra students. 4. Provost Soltz presented some preliminary data on the 2002 Summer Session. The FTE increased by 7.5% after two years of decline, which resulted in an increase in revenues between 400 and 500 thousand dollars. He emphasized the fact that all of the costs have not been calculated and a full report will be received next month. The Faculty Senate will receive its \$100,000 for faculty development and colleges may also receive an increase in net revenues. It was overall a very successful summer. 5. Provost Soltz informed Senators that Al Guskin, retired president of Antioch College, is using Central Washington University as a case study on a project he is administering called "The Future of Higher Education." Dr. Guskin is a national authority on faculty work, and is looking at ways to change the nature of faculty work and faculty satisfaction. At the same time Central is acting on a recommendation from the retention, tenure and promotion committee that advised the university to hire an outside consultant to review the policies governing these faculty issues. By coincidence, Dr. Guskin was recommended by the director of AAHE to serve as the university's consultant. This is giving Central some free consultation and could result in continued consulting with Guskin. 6. The provost reminded Senators that the sub-committee's of the Board of Trustees meet every morning before a regular Board meeting. The meetings are open to anyone interested in attending. Faculty may find particular interest in the faculty presentations to the Academic Affairs Committee. The presentation at this week's Board meeting will be by Professor Joseph Bradley, Assistant Professor of Accounting. 7. Provost Soltz stated that Central has received a 5.7 million dollar grant from the Department of Education called *Gaining Early Awareness and Readiness in Undergraduate Programs*. The grant is focused on retaining under-represented and low-income students in the educational system. The university will be working with middle school students strictly focused on grades 6, 7 and 8. There are two major components to the grant, one is to show students what is outside of their rural communities by tutoring, holding after school programs, summer workshops and camps, visiting universities and businesses. The second component is focused on curriculum and teacher preparation for middle school teachers. Central will be working with five school districts that include Royal, Wapluke, Othello, Highland, and Prosser. All of the districts serve central Washington and have a large Hispanic population. 8. Answering a question from a Senator regarding faculty searches and the budget shortfall, the provost indicated that out of 30 requests for replacement positions he has authorized 19 or 20 faculty searches to go forward. He strongly encouraged departments to begin the searches soon. He stated that the worst budget scenario would be if the university had to return money to the state. If this happens, it would probably stop searches. 9. The provost informed Senators that there would be no funding this year for faculty merit.

5. **BUDGETARY BENCHMARKS REPORT:** Bill Bender, Chair of the Faculty Senate Budget Committee, presented the annual budgetary benchmark report attached as Exhibit D. This report is meant to help faculty understand how the budget process works at Central Washington University. It also provides a forum for a dialogue to work in collaboration on campus. Bender emphasized the collaboration that took place last year between the provost and the budget committee in proposing the operating budget, tuition hikes, and scenarios to move faculty to the CUPA mean. He stated that it was a very good process and hopes it continues for years to come. He then explained that the report is spreadsheet based so that it can be updated each year. The committee looks at some of the same major budget indices and track them over the year to help project future activity.

Bender called Senator's attention to the document from the provost titled: "Where Does the Money Come From and How Do I Spend It." He urged Senators to review the document and stated that it was very informative on how budgets work within a department.

Chair Braunstein informed Senators that the Salary Base Report is due to the Faculty Senate November 1. He also informed Senators that there would be no money for merit this year.

6. **SENATE CONCERNS:** 1. Senator Donahoe introduced Troy Brazell, national representative from the American Federation of Teachers (AFT), who is currently on campus. Senator Donahoe also raised an issue from last year; the proposal to reduce the number of student senators from 3 to 1. She would like to ask the Board of Trustees how many faculty are represented at the Board level and whether there are any voting faculty trustees on the Board? Chair Braunstein stated that the Senate Chair has a seat at the table with the Board and given the opportunity to give a report from the Senate. He emphasized the fact that the Chair is not a voting member of the Board of Trustees. 2. Senator Huckabay informed Senators that he is a representative on the Council of Faculty Representatives this year. It appears that the big issue in the legislature for faculty this year will be benefit issues. Huckabay pointed out the fact that beginning January 1, depending on what insurance carrier you use, employees can expect a pay cut between 30 and 100 dollars a month. He asked Senators to consider the ramifications of this action and believes that if the legislature cut employee salaries by this much, it would not have gone unnoticed. Senator Huckabay indicated that he is very surprised at the lack of conversation regarding this issue and reemphasized the fact that beginning January 10, 2003 everyone will be experiencing a pay cut.
7. **STUDENT REPORT:** Senator Uberti reported that there are two student initiatives being conducted that may be of concern to faculty and that students may ask for some collaboration. The first is collecting the phase II

funding for the new music education facility. There is a possibility that the ASCWU will be soliciting the Faculty Senate for a collective lobbying effort that would also include the ASCWU, the office of Academic Affairs, and the Washington Student Lobby. The second is that the ASCWU has identified a desire to have a readership of a major or scholarly publication on campus. The students may ask for support or collaboration from the Faculty Senate on this issue as well.

8. **FACULTY SENATE STANDING COMMITTEE REPORTS:**

ACADEMIC AFFAIRS COMMITTEE: The first meeting of the Academic Affairs Committee is Thursday, October 10, 2002 at 3:00 p.m. The meeting will be short so that members can attend the Board of Trustees/Faculty Retreat open session.

BUDGET COMMITTEE: No report.

CODE COMMITTEE: The committee is scheduled to meet soon.

CURRICULUM COMMITTEE: The first meeting of the Curriculum Committee is scheduled for Thursday, October 17 at 3:00 p.m.

DEVELOPMENT AND APPROPRIATIONS COMMITTEE: No report.

GENERAL EDUCATION COMMITTEE: No report.

PERSONNEL COMMITTEE: The first meeting of the Personnel Committee is Friday, October 11 at 2:30 p.m.

PUBLIC AFFAIRS COMMITTEE/COUNCIL OF FACULTY REPRESENTATIVES: The Council of Faculty Representatives (CFR) is a subset of the Public Affairs Committee. Faculty CFR representatives this year are Daniel CannCasciato, Library, Jim Huckabay, Geography and Land Studies, and Bea Coleman, Communication. Meetings are held each quarter around the state. The first meeting is Friday, October 11, at Eastern Washington University. The committee will look at this year's agenda and begin preparing for the legislative session during winter quarter. The members will bring reports to the Senate from those meetings.

OLD BUSINESS: No old business.

NEW BUSINESS: No new business.

ADJOURNMENT: The meeting adjourned at 4:50 p.m.

Approved: October 9, 2002

*****NEXT REGULAR FACULTY SENATE MEETING: November 6, 2002***
BARGE 412**

Exhibit A

2002-03 Faculty Senate Operating Procedures:

1. Robert's Rules of Order, THE MODERN EDITION (ISBN 0-425-11690-5) will be the accepted authority for procedural operations. The senate's bylaws take precedence over Robert's Rules of Order.
2. Committee reports will be automatically accepted. If there is an action item that a committee desires to submit with any report, it is to be separately stated as a motion and the motion will then come before the senate for discussion and debate. The committee will be asked to submit a report and written copies of any motion or action that it would like to have taken.
3. Committee reports and motions shall be submitted to the Faculty Senate office by noon on the Tuesday of the week preceding the senate meeting in which action is expected. This policy allows for the timely mailing of the meeting's agenda. All committee motions submitted for action by the senate must be accompanied by an abstract-size plain English summary stating the content, reason for the proposal, and intended effect of the motion. This summary will be sent to the faculty prior to the initial senate meeting in which the motion will be considered for adoption attend the meeting.
4. Concerning discussion rules, senators will use the procedure of seeking recognition from the Chair if they want to speak to an issue. Speaking without Chair recognition is out of order. Discussion on arguments for and against the issue will be alternated. A visitor will be given recognition if the floor is yielded by a senator. If no senator desires to speak and a visitor would like to make a point, the Chair will recognize the person. A visitor will be recognized if a preliminary request is made to the senate office for an opportunity to speak or if the Chair invites a person to speak.

Exhibit B

Ratification of 2002-03 Faculty Senate Standing Committee Members

Faculty Senate Academic Affairs' Committee

Craig Johnson	2 years	Industrial & Engineering Technology (Replace Robert Lupton)
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Faculty Senate Code Committee

David Gee	1 year	Family and Consumer Sciences (Replace Holden, on-leave 1-yr)
John Alsoszatai-Petheo	2 years	Anthropology (Replace David Dauwalder)

Exhibit C

Members of the Faculty Senate Ad Hoc Salary Administration Board

Liahna Armstrong	College of Arts and Humanities
Daniel CannCasciato, Chair	Library
Toni Čuljak	English
Terry DeVietti	Psychology
Mark Lundgren	Institutional Research
Robert Lupton	Information Technology & Administrative Management
Richard Mack	Graduate Studies, Research and Faculty
Karen Martinis	Accounting



Faculty Senate Budget Committee
Central Washington University
Barge 409
400 E. 8th Avenue
Ellensburg, WA 98926-7509

October 9, 2002

Budgetary Process and Benchmarks

by

Thomas Yeh, Professor

William Bender, Ph.D., PE, Associate Professor

Alla Ditta Raza Choudary Ph.D. Professor

Robert Hickey, Ph.D. Assistant Professor

Steve Schepman, Ph.D. Associate Professor

Executive Summary

The budgetary process at Central Washington University is a complex and important evolution that effects all faculty members. A faculty member's ability to understand and influence this process is vital to enable a faculty member to support the university and their respective needs. The budget committee of the faculty senate has prepared this document to allow the faculty to understand the university's budgetary processes and establish a benchmark to understand funding levels. Budget development and benchmarks include specific timelines, terminology, processes, highlight specific points in the process where faculty can influence the process and provides a reference for major funding categories or magnitudes.

Budgetary Benchmarks

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Faculty Senate Budget Committee

The *Faculty Code* Section 3.25.A.2 details specific responsibilities of the budget committee. Additionally the committee has been charged with developing “a list of benchmarks that allow faculty to understand the university budgetary process” (Nelson 2000).

Budgetary Process

CWU follows the state budgetary process of biennial budgets. Each year this process is augmented with a supplementary budget. There are two types of budgets for specific purposes Capital and Operating.

Capital Budget

This budget is for the construction and repair of facilities. Funds are earmarked for specific purposes and can only be used for these purposes. For example in 1999-2001 funds for a new Music building were made available to CWU. These funds can only be used for this purpose.

Capital Budget Process

The capital budget process is shown in Table 1. Faculty should understand how they can influence the process and how long the planning cycle is to obtain new or remolded facilities.

Table 1. Capital Budget Process

When	What
Feb Even Year	Capital Biennial Budget Request Complied & Prioritized at VP level
March Even Year	Capitol Biennial Budget Projects costd by Facilities Planning
April Even Year	Capital Biennial/Annual Budget Committee complies projects from VP's into 1 st draft Capital Budget Stregic Planning hearings held
April Odd Year	Capital Annual Budget Stregic Planning hearings held
May/June even Year	Biennial/Annual input to BOT in may and Approval in June for Capitol Budget
June-Aug Even Year	Preperation Biennial Capitol Budget request

Operating Budget

Requesting and receiving funds from the legislature develops the operating budget. The operating budget process does not include request for salaries increases because they are requested separately based on a recommendation from the Council Of Presidents (COP), the presidents of higher education institutions in Washington State.

Operating Budget Formation Process

As shown in Figure 1 the formation of the operating budget is a bottom up and lengthy process. Once the budget request leaves CWU both the Governor's office (OFM) and Higher Education Coordinating Board (HECB) make recommendations to the legislature.

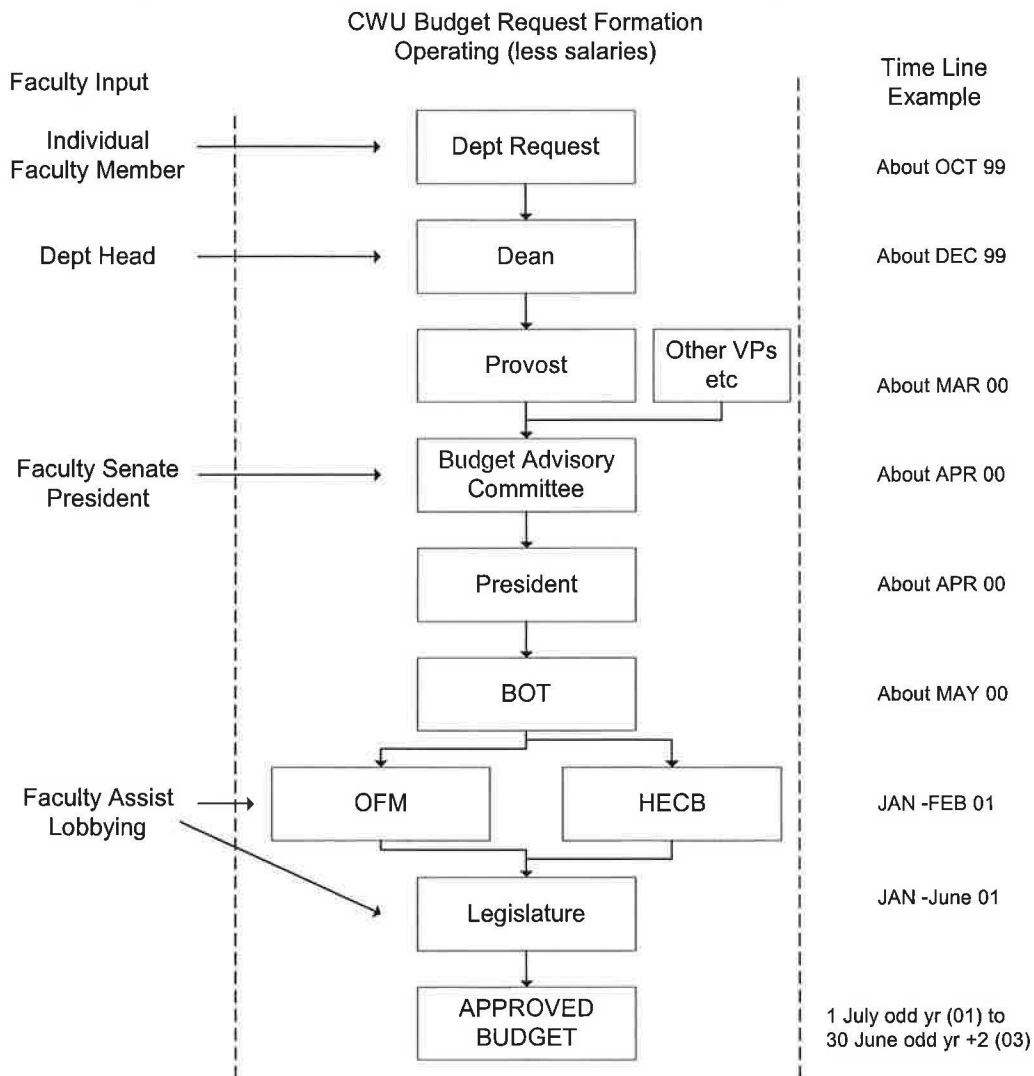


Figure 1. Budget Request Formation

In early January CWU can assume what funds will be received based on OFM's and the HECB's recommendation to the legislature but doesn't know the exact amount until the end of June once the legislature has approved the budget. Figure 2 shows this process with a linear timeline.

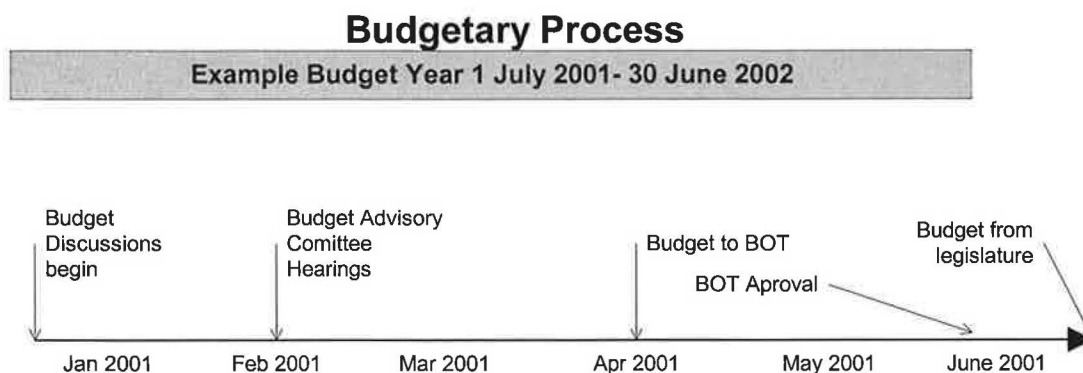


Figure 2. Timeline of Budget Discussions for Final Budget Submission

Generic Budget

A representative budget is provided to understand the big picture of CWU's funding. In 2001 CWU's budget is about \$61,364,854 (anonymous 2000). This budget is broken down as shown in Tables 2 through 5 and Figure 3. This budget example does not include summer school or dining and residential activities.

Table 2. FY 2001 Budgets Per Area 00/01 prior to Nov 00 2.5% reduction

Area	Budget	Percent
President's Area	1,874,326	3.1%
U Priorities @ Presidents Discretion	575,500	0.9%
Provost	30,492,814	49.7%
Business Affairs	13,683,368	21.7%
Student Affairs	2,342,047	3.8%
University relations	840,191	1.4%
Central Accounts	11,897,682	19.4%
Total	61,363,854	

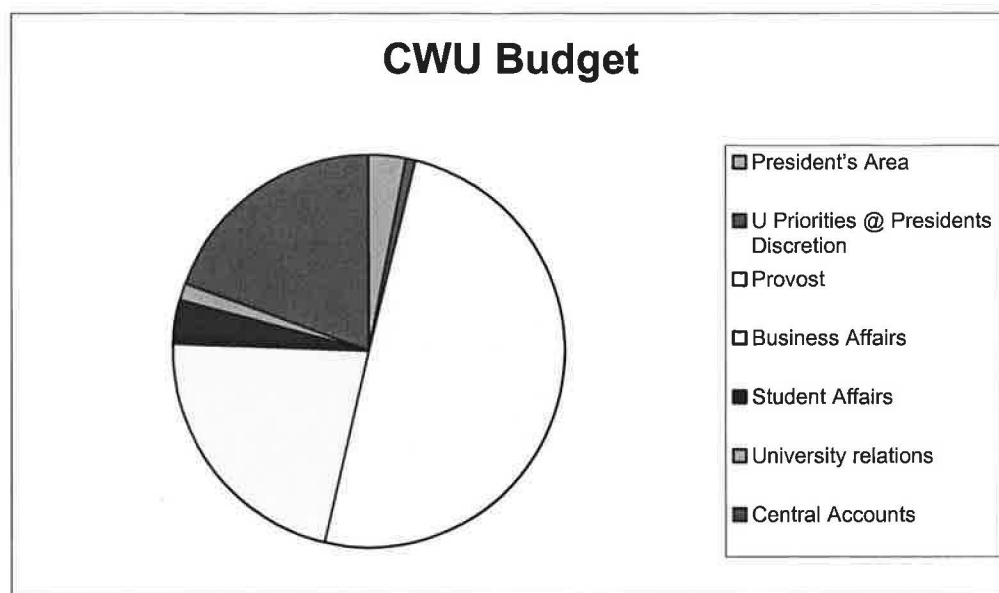


Figure 3. CWU FY 2001 Budget

Table 3. Definitions of Accounts

Area	Comment
President's Area	Athletics, Fac senate, EEO, salaries, G&S
U Priorities @ Presidents Discretion	Decided by University Budget Committee to address specific areas for example in 1999-2000 this went to 2% salary raise, computers, ASSP (Dauwalder 2000)
Provost	Funds academic affairs See Table 3
Business Affairs	To operate the university See Table 4
Student Affairs	Registrar, admissions, financial aid office
University relations	Graphics, CWU info, development
Central Accounts	Benefits

Table 4. Provost 00/01 before 2.5% reduction

Area	%	Comment
Provost	7	Acad skills & computing, DDS, acad affairs
CEPS	19	Salaries, Goods & Services
Sciences	25	Salaries, Goods & Services
Grad Studies	4	Salaries, Goods & Services
Arts & H	18	Salaries, Goods & Services
Lib	9	Salaries, Goods & Services
Univ centers	3	Salaries, Goods & Services
Business	11	Salaries, Goods & Services
Ungrad studies	3	Salaries, Goods & Services
International studies	1	Salaries, Goods & Services
Total	About \$30M	

Table 5. Business Affairs 00/01 before 2.5 % reduction

Area	%	Comment
VP Bus	7	Salaries, ASSP
VP Bus	18	Salaries, HR, Police
Fin Services	9	Accounting
CTS	21	Computers
Facilities	45	People & Utilities
Total	About \$13.5M	

Budget Comparisons

An interesting comparison is the salary expenditures for Faculty, Staff, and Exempt employees. Table 6 and Figures 4 and 5 present historical data to graphically show this comparison. The different rates of growth can be attributed to 1) the recent retirement of Professors and hiring Assistant Professors and 2) additional rules and mandates that cause staff and exempt to display disproportional growth when compared to faculty.

Table 6. Comparison of Salary Bases in \$K Rounded to K (Johnson 2002)

	94-95	95-96	96-97	97-98	98-99	99-00	00-01	01-02
Faculty	16,306	17,151	17,751	18,605	19,067	20,042	21122	21261
Staff	8,535	9,071	9,322	9,873	10,359	11,333	11835	12432
Exempt	4,233	4,594	4,529	5,096	5,642	5,997	5808	6177

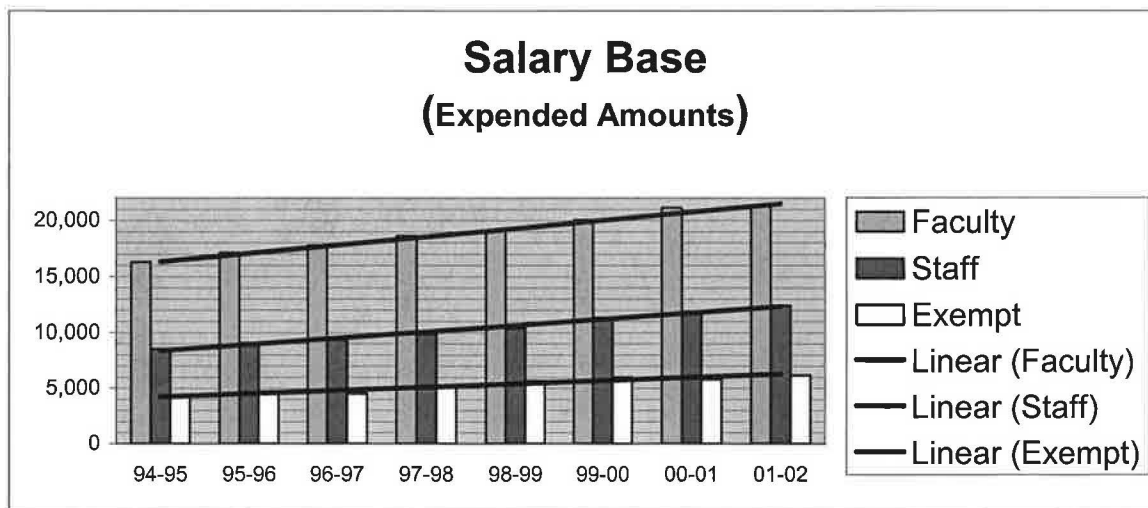


Figure 4. Salary Base Comparisons

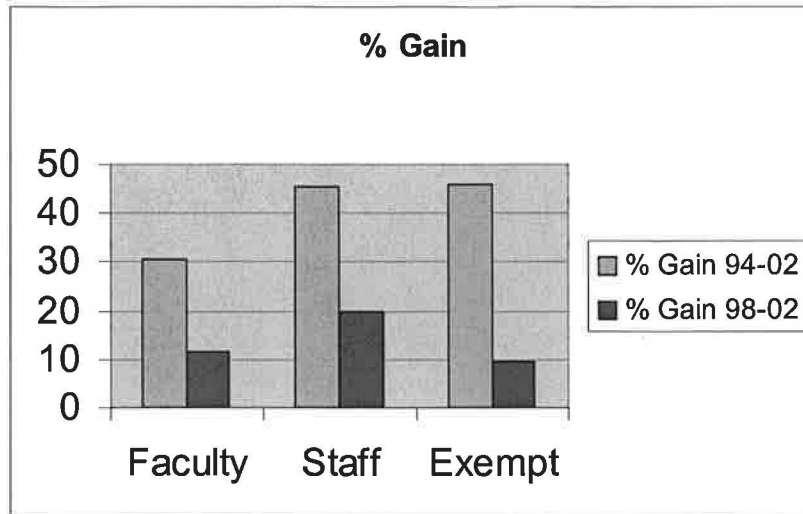


Figure 5. Salary Base Percent Growth Comparisons.

Glossary

Actual Financials	What funds were spent
Budget	Funds allotted to spend
FTE	Full Time Equivalents
I 601	WA state funding cap tied to inflation
Ledger Accounts	Funds from 1) state support based on FTE and 2)tuition funds that is more flexible on how it is spent
Salary Base	The faculty salary base is the sum of the budget lines of tenured, tenure track, and full time non-tenure-track faculty plus adjunct lines and phased retirees in a budget baseline. This amount should increase annually.

References

1. Anonymous (2000). "Enrollments and Revenues in FY 2001" a report presented by the Vice Presidents to Jerilyn S. McIntyre dated 20 October 2000.
2. Dauwalder, D.P. 2000 "Reallocations" Memo dated September 27, 2000
3. Johnson, S. 2002 " "Position Control" via email dated September 20, 2002.
4. Nelson, J.S. (2000). Committee Charge letter dated 25 October 2000.

Guest Rich Corona

FACULTY SENATE REGULAR MEETING
Wednesday, October 9, 2002, 3:10 p.m.
BARGE 412
AGENDA

- I. ROLL CALL**
- II. MOTION NO. 02-57: CHANGES TO AND APPROVAL OF AGENDA** *approved as amended.*
- III. APPROVAL OF MINUTES** *as presented.*
- IV. COMMUNICATIONS**
- V. FACULTY SENATE ORIENTATION (25 Minutes)**
- VI. REPORTS/ACTION ITEMS (20 Minutes)**

Chair

- Motion No. 02-58: "Adoption of 2002-03 Operating Procedures/Roberts Rules of Order attached as Exhibit A." *PASS*
- Motion No. 02-59: "Approve Lynn Richmond as the 2002-03 Faculty Senate Parliamentarian." *PASS*
- Motion No. 02-60: "Ratification of 2002-03 Faculty Senate Standing Committee members attached as Exhibit B." *PASS*
- Motion No. 02-61: "Ratification of Connie Roberts, ITAM, replacing Cathy Bertelson, ITAM, as a regular member of the Faculty Grievance Committee." *PASS*
- Motion No. 02-62: "Election to replace Wendy Williams, at-large member of the Faculty Senate Executive Committee." *PASS*
- Motion No. 02-63: "Renew the Ad Hoc Salary Administration Board for a maximum of two additional years." Members attached as Exhibit C. *PASS*

VII. REPORTS/DISCUSSION ITEMS

- 1. CHAIR: (10 Minutes)**
- 2. CHAIR ELECT: (10 Minutes)**
- 3. PRESIDENT: (10 Minutes)**
- 4. PROVOST: (10 Minutes)**
- 5. BUDETARY BENCHMARKS REPORT: Bill Bender (15 minutes)**
- 6. SENATE CONCERNS: (5 Minutes)**
- 7. STUDENT REPORT: (5 Minutes)**
- 8. SENATE COMMITTEES**
 - Academic Affairs Committee:
 - Budget Committee:
 - Code Committee:
 - Curriculum Committee:
 - Development and Appropriations:
 - General Education:
 - Personnel Committee:
 - Public Affairs Committee/Council of Faculty Representatives: Daniel CannCasciato

VIII. OLD BUSINESS *Fac. L. R. P.*

IX. NEW BUSINESS

X. ADJOURNMENT

*****NEXT REGULAR SENATE MEETING: November 6, 2002*****
BARGE 412

Exhibit A

2002-03 Faculty Senate Operating Procedures:

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2. Committee reports will be automatically accepted. If there is an action item that a committee desires to submit with any report, it is to be separately stated as a motion and the motion will then come before the senate for discussion and debate. The committee will be asked to submit a report and written copies of any motion or action that it would like to have taken.
3. Committee reports and motions shall be submitted to the Faculty Senate office by noon on the Tuesday of the week preceding the senate meeting in which action is expected. This policy allows for the timely mailing of the meeting's agenda. All committee motions submitted for action by the senate must be accompanied by an abstract-size plain English summary stating the content, reason for the proposal, and intended effect of the motion. This summary will be sent to the faculty prior to the initial senate meeting in which the motion will be considered for adoption attend the meeting.
4. Concerning discussion rules, senators will use the procedure of seeking recognition from the Chair if they want to speak to an issue. Speaking without Chair recognition is out of order. Discussion on arguments for and against the issue will be alternated. A visitor will be given recognition if the floor is yielded by a senator. If no senator desires to speak and a visitor would like to make a point, the Chair will recognize the person. A visitor will be recognized if a preliminary request is made to the senate office for an opportunity to speak or if the Chair invites a person to speak.

Exhibit B

Ratification of 2002-03 Faculty Senate Standing Committee Members

Faculty Senate Academic Affairs' Committee

Craig Johnson	2 years	Industrial & Engineering Technology (Replace Robert Lupton)
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Faculty Senate Code Committee

David Gee	1 year	Family and Consumer Sciences (Replace Holden, on-leave 1-yr)
John Alsoszatai-Petheo	2 years	Anthropology (Replace David Dauwalder)

Exhibit C

Members of Ad Hoc Salary Administration Board

Liahna Armstrong	College of Arts and Humanities
Daniel CannCasciato, Chair	Library
Toni Čuljak	English
Terry DeVietti	Psychology
Mark Lundgren	Institutional Research
Robert Lupton	Information Technology & Administrative Management
Richard Mack	Graduate Studies, Research and Faculty
Karen Martinis	Accounting

Motion No. 02-64: "Motion to suspend the Faculty Senate Bylaws in order to authorize the Faculty Senate Executive committee to conduct an election, this fall only, for a faculty senator representing faculty as defined in section 2.10 of the Faculty Code, who hold no assignment to a specific academic department or to the library, and a faculty senator representing adjunct faculty."

Rationale: The bylaw changes did not take effect until the end of spring quarter. Therefore, it was impossible to conduct an election during spring quarter. In order for faculty in these categories be represented for this year, the senate must hold the elections during fall quarter.

Faculty Senate Bylaws
Section:

I.A.1 Membership

- c. One Senator and an alternate representing faculty defined in 2.10 who hold no assignment to a specific academic department or to the library, elected by the faculty who hold this status each spring for service during the subsequent academic year. The Faculty Senate Executive Committee shall oversee the election; *{FS Motion 02-33, 4/24/02}*
- d. One adjunct faculty member and an alternate serving a one-year term, elected by the adjunct faculty each spring for service during the subsequent academic year. This faculty member will receive three consecutive one-credit contracts for service on the Faculty Senate. The Faculty Senate Executive Committee will oversee the election. The office of the provost will issue the adjunct contracts for service on the Faculty Senate; *{FS Motion 02-33, 4/24/02}*

Roll Call 2002-03

Faculty Senate Meeting: October 9, 2002

✓ BRAUNSTEIN
✓ BRAUNSTEIN
✓ BRYAN
✓ BUERGEL
✓ BURNHAM
✓ CALAHAN
✓ CANNASCATO
✓ CANT
✓ CAPLES
CARBAUGH
✓ COLEMAN
✓ CULJAK
✓ DONAHOE
✓ EASTMAN
✓ ELY
✓ ENGLUND
✓ EUBANKS
✓ HARRIS
○ HUBBARD
✓ HUCKABAY
✓ JOHNSON
✓ KURTZ
✓ LEWIS
✓ LI
LI
○ LUBINSKI
○ MARTINIS
MC MICHAEL
✓ NELSON
✓ NETHERY
✓ PRICE
✓ REHKOPF
✓ RICHMOND
✓ SCHAEFER
✓ SNEDEKER
✓ SUN
✓ UBERTI
✓ WELLOCK
✓ WILLIAMS
✓ WILLIAMS

Lori
Michael
Patrick
Nancy
Timothy
Scott
Daniel
Gregory
Minerva
Bob
Beatrice
Toni
Susan
Grant
Lisa
Timothy
Jim
Nate
Brenda
Jim
Kirk
Martha
Keith
Charles X.
Chenyang
Patrick
Karen
Ryan
Joshua
Vincent
Joe
Carrie
Lynn
Todd
Jeff
Key
David
Thomas
Henry
Wendy

LOCHRIE Mary
PALMQUIST Bruce
SUN ~~Lixing~~ Ernest
ABDALLA Laila
VACANT
CALHOUN Ken
JORGENSEN Jan
FAIRBURN Wayne
BUTTERFIELD Carol
✓ GHOSH Koushik
OGDEN Michael Breedlove
ABDALLA Laila L715
SALYER Keith
GELLENBECK Ed
GAZIS Carey
HARPER Jim
VACANT
SMITH Michael
ALWIN John
DUGAN Jack
DIAZ Anthony
BACH Glen
DRAKE George
✓ DIPPMANN Jeffrey
DENMAN Anne
HOLTFRETER Robert
BRANSDORFER Rodney
D'ACQUISTO Leo
BENDER William
BROOKS Joe
BRADLEY James
WIRTH Rex
SINGH Vijay
REASONS Charles
HECKART Beverly
PLOURDE Lee
PENICK Jeff

Quorum: 21

40 Senators

Date: October 9, 2002

VISITOR SIGN-IN SHEET

John Gelman

Please sign your name if you are not a faculty senator.

Faculty Senate Orientation
October 9, 2002

Program Agenda

I. Welcome and Introductions

Michael Braunstein, Chair, Faculty Senate

II. Structure and Functions of Faculty Senate

Bylaws: Daniel CannCasciato, Member At Large

Responsibilities and Authority: Daniel CannCasciato, Member At Large

Committees: James Huckabay, Member At Large

III. Responsibilities of Senators

Josh Nelson, Past Chair, Faculty Senate

Communication with faculty constituents; preparations for meeting; "uninformed representation"

IV. A Typical Meeting

Michael Braunstein, Chair, Faculty Senate

V. Introduction of New Senators and Closing Remarks

Michael Braunstein, Chair, Faculty Senate



Central
Washington
University

Faculty Senate Sample Agenda

CENTRAL WASHINGTON UNIVERSITY
FACULTY SENATE REGULAR MEETING
Wednesday, *Date and Time.*
BARGE 412
SAMPLE AGENDA

I. ROLL CALL

answer aye or here or whatever you like (be polite); if the alternate is there, the alternate says "alternate" when the senator's name is called

II. MOTION NO. XX-XX: CHANGES TO AND APPROVAL OF AGENDA

NO MOTION NEEDED; motions are numbered by last two digits of the calendar year and then it's numerical sequence for that year. The first motion of 2003 calendar year will be numbered 03-01.

III. APPROVAL OF MINUTES

Must be moved, seconded, and voted upon. Minutes can be discussed and amended before the vote.

IV. COMMUNICATIONS

If there have been any communications sent to the Senate, the secretary then reads them to the convened senators at this time

V. ANSWERS TO SENATE CONCERNS (10 Minutes) *[Time limits vary; they are a target]*

If senators sent to the executive committee or to a senator any concerns that needed answers from someone (usually in administration), then those concerns and answers take place during this section of the meeting

VI. REPORTS/ACTION ITEMS (20 Minutes)

In general, these are motions from the Executive Committee or from one of the senate committees. Motions in this section are not required to be moved or seconded since they have come from (or by way of) the Executive Committee. Each section indicates the responsible party for the motions. Motions are discussed, debated, etc., and voted on unless delayed for one meeting (Bylaws, Sect. VI, B) or tabled or otherwise delayed (RRoO, p. 42-44)

Chair → *the following motion is from the chair*

Motion No. 02-XX: "Ratification of the 2002-03 Standing Committee members attached as Exhibit A."

Faculty Senate General Education Committee → *the following motion is from the committee*

Motion No. 02-XX: "Addition of section 5-11 General Education Program to the Central Washington University Policies manual attached as Exhibit B."

VII. REPORTS/DISCUSSION ITEMS

-- Generally, motions are not made from this section of the meeting.

1. CHAIR (10 Minutes)
2. CHAIR ELECT (10 Minutes)
3. PRESIDENT (10 Minutes)
4. PROVOST (10 Minutes)
5. AD-HOC COMMITTEE on ... (*Presenter's name*) (15 Minutes)
6. SENATE CONCERNS (10 Minutes)
Concerns not submitted in advance of the meeting can be asked (possibly not answered) at this point
7. STUDENT REPORT (5 Minutes)
8. SENATE COMMITTEES (10 Minutes)
These are the standing committees (see Bylaws, Sect. IV). Reports are made by the chair of the committee or a designee, if there's a report at all. For membership and minutes, see: <http://www.cwu.edu/~fsenate/committees.htm>
Academic Affairs Committee:
Budget Committee:
Code Committee:
Curriculum Committee:
Development and Appropriations Committee:
General Education Committee:
Personnel Committee:
Public Affairs Committee/Council of Faculty Representatives:

VIII. OLD BUSINESS

This is where tabled or postponed motions can be taken up and acted upon again; there's been little action in this section over the past 2 years

IX. NEW BUSINESS

Motions from the floor can be introduced at this juncture, or they could have been sent for pre-approval to the exec. committee to get on the agenda earlier in the meeting. For more on motions, see handout .

X. ADJOURNMENT

Moved, seconded, not debatable, generally accepted with enthusiasm

***NEXT REGULAR SENATE MEETING: Date ***
BARGE 412

FOR 2002-2003, dates are:

Fall Quarter 2002	Winter Quarter 2003	Spring Quarter 2003
October 9	January 22	April 16
November 6	February 12	May 7
December 4	March 5	May 28

Exhibit A , B, etc ...

exhibits are appended here; they are generally supplemental text to go with the motions from earlier in the meeting

Faculty Senate

Motions synopsis

Motions are the means to get a proposed action or program, etc., discussed and voted on by the senate. *Robert's Rules of Order (RRoO)*, modern ed., (New York : Berkley Books, 1989) is our working copy, when our bylaws don't overrule. While there are numerous possible motions and subsidiary motions, etc., the following are the main ones that have been used for conducting senate business.

Motion A - - to do something

- Seconded (required)
- Discussed (optional; generally ensues)

The Chair will try to allow various views (pro and con and in between) to alternate during the discussion

Motion B to amend **Motion A**

- Seconded (required) (*RRoO*, III. 24, p. 51)
- Discussed, wording sometimes fine-tuned, etc.
- Voted on (NOTE: Voting on **Motion B** then gets us back to discussing **Motion A**, as amended or not. Voting does not indicate support -- or not -- for **Motion A** itself.)

- Discussion returns to **Motion A**; when discussion ends then **Motion A** is
- Voted on

We then move on the next motion, report or section of the meeting

Possible actions while the discussion of a motion is going on

Move to delay - - Usually invoked when a substantive issue is deemed to require more consideration, consultation with colleagues, etc. (*Bylaws*, VI.B). The motion is automatically delayed (discussion ends) and automatically comes up for discussion at the next meeting.

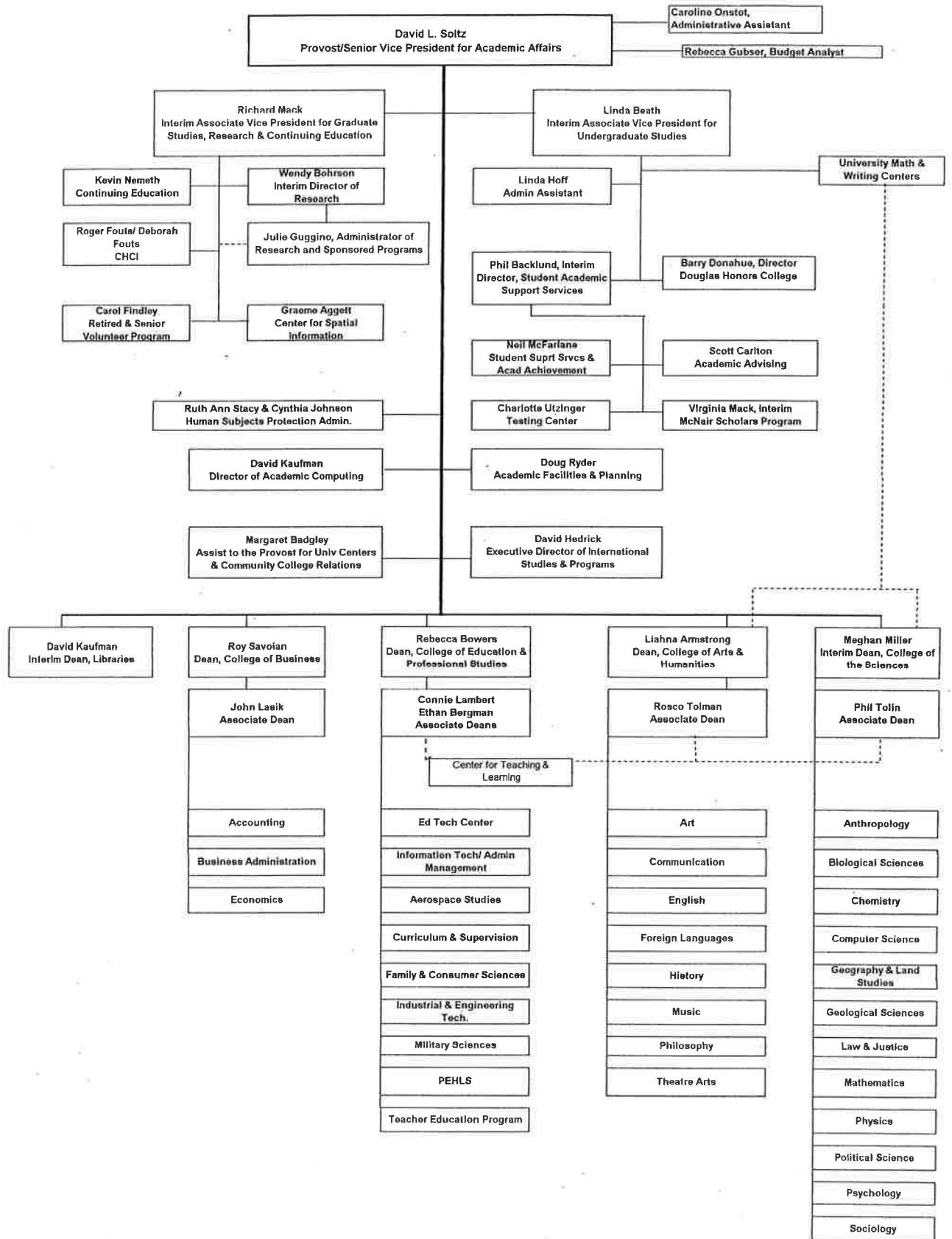
Move to table, postpone, etc. - - Various ways to delay a motion (*RRoO*, III. Sect. 20, 22, and 25). Generally, a motion so handled does not automatically resurface for discussion or action, unless pulled from the table during the old business section of the meeting. This motion is not debatable and requires a majority vote to pass.

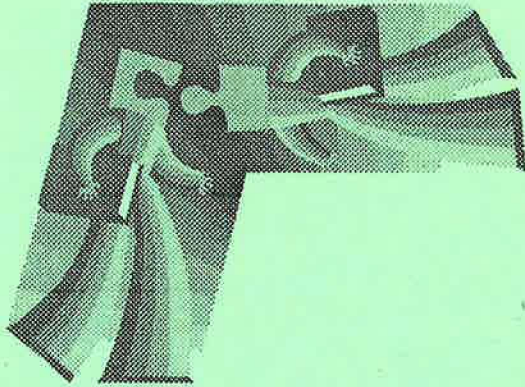
Point of Order - - Bringing up a procedural issue (speaking out of turn, lack of second to the motion, etc. (*RRoO*, III. 14, p. 14)); no second is required; and a point of order is not debatable; simply state your concern, even if you interrupt the person speaking at the time

Point of Information - - Not a formal process. Usually done when asking for clarification of what's happening, or what something might mean, etc. Do so during the discussion.

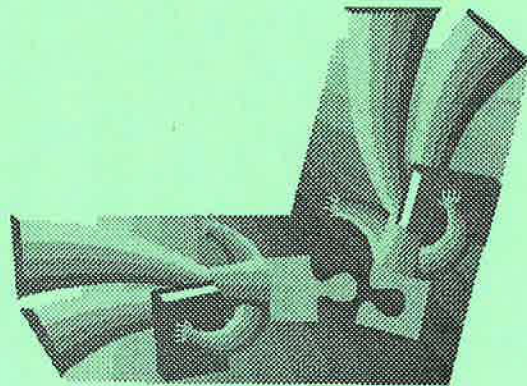
Call the [previous] Question - - A request to end discussion; a second is required; this procedure is not debatable, and is immediately voted on (2/3 majority is required to pass) (*RRoO*, III. 21, p. 44). An affirmative means only that we've agreed to end the discussion. We then return to the original motion, as amended or not.

Academic Affairs/Provost Organizational Chart





WHERE DOES THE MONEY COME FROM AND HOW DO I SPEND IT?



*Produced to assist CWU academic affairs division
department staff with fiscal questions.*

Summer 2002 R. Gubser

Where does the money come from?

Short Answer 3

Long Answer 3

And How Do I Spend It? 4

Create a budget 5

Establish Allocations 6

Spending 7

The Other Step Involved – Manage 9

Understanding Fund Balance 10

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Where does the money come from?

Short Answer

The funds for your department's operations come from one of, or a combination of, the following funding sources:

Ledger 1 (Fund 001 and 149)– Combination of State appropriations and tuition funds. These are non-revenue generating projects. The budget allocation you receive is the total of the amount you have for expenditures; unless a budget change is processed to decrease a budget allocation in another Ledger 1 project and increase an allocation within your project.

Ledger 2 (Fund 148) - Local Dedicated General funds, revenue-generating projects used to account for resources, often referred to as self-supporting. Examples of sources of revenue are summer session funds, Continuing Education distributions, charges for services, academic course fees, indirect cost recoveries from research and other grants, rentals and charges for use of academic related equipment.

Ledger 3 (Fund 450, 460, 470, 522, 524, 525, 528, 573) - Revenue generating projects. For example, Student Activities Fees, CHCI Gift Shop, Theatre Productions.

Ledger 4 (Fund 145) - Grants and contracts received from agencies of the state and federal governments, from industry, foundations, and private sources for special activities.

Ledger 6 (Fund 057) – State building construction, legislative appropriations for capital improvements or construction of major capital facilities.

Ledger 9 – Central Washington University Foundation projects. The CWU Foundation is a separate entity and funds within this ledger are not discussed in this document. For information on processes for these projects contact staff in the Foundation office.

You need to be aware that there is a difference between budget allocations and fund balance. Every project must have a budget allocation and an available budget balance. Only projects within revenue ledgers (Ledger 2 and 3) have fund balances that need to be tracked at the department level along with the budget allocation balances. When discussing your “balance,” to avoid misunderstandings you need to be sure those you are reporting to or requesting information/assistance from realize which “balance” you are referring to.

The Long Answer

The State of Washington makes funding decisions on a two-year cycle. The biennium begins on July 1 of an odd numbered year and ends on June 30 of the next odd numbered year. An example is July 1, 1999 through June 30, 2001 is the 99-01 biennium. Because the economy is not static there is a continual review of projected revenues and expenses and the biennial budget

is not permanently fixed for the duration of the two-year cycle. Each year the Legislature reviews biennium appropriations, requests for adjustments, and determines changes to be made to the original biennial appropriations. This mid-year adjustment is referred to as a Supplemental Budget. CWU participates in this state biennial budget and supplemental budget process. Within this process there are actually two types of budgets – operating and capital. The capital budget involves monies appropriated by the Legislature for acquisition, construction, repair or improvement of fixed assets such as land and buildings and will not be discussed in this document.

The operating budget, as the title suggests, involves monies appropriated for operational expenditures. Development of the CWU operating budget is a lengthy process. Externally it involves CWU's participation in a) development of a recommendation from the Council of Presidents (COP); b) providing information to the Higher Education Coordinating Board (HECB); c) preparing and submitting a biennium request to the Office of Financial Management (OFM); and d) presenting specific data to legislators to support CWU's requests.

Internally the budget development process is a bottom up process. It involves requests from departments routed to the appropriate Deans/Directors; from Deans/Directors to Provost; from Provost and Vice Presidents to Budget Advisory Committee; a recommendation from the Budget Advisory Committee to the President; and finally a recommendation from the President to the Board of Trustees for adoption and implementation. Requests will be revised several times during this process and should be consistent with strategic plans for each unit and the University goals and mission. CWU can formulate plans based on OFM's and the HECB's recommendations to the Legislature and tuition fund revenue based on projected enrollments, but the exact amount being allocated by the Legislature will not be known until the state budget is passed and finalized.

The Board of Trustees has historically approved the internal annual operating budget during its June meeting. If the Legislature has not finalized the state's budget and the allocations to CWU by June, the Board of Trustees may pass an interim budget to begin the fiscal year. The BOT then approves the final operating budget once legislative allocations are finalized. The Budget office staff implements the Board approved budget in the month of July and begins communicating with staff in each Executive Level to balance the new fiscal year allocations. Once all of the allocations have been balanced for all levels of the university they will be posted to the financial management system (FMS). The balancing and posting process is usually completed in late September to mid-October of each year.

-- And How Do I Spend It?

First –

Before any funds can be spent or expenditures can be processed, there must be a budget allocation at the necessary budget account level. Once approved by the Board of Trustees, the annual operating budget outlines a University level plan for spending available state and tuition funds (Ledger 1) for the following fiscal year, which runs from July 1 to June 30. Depending

upon the activities and mission of your department you may have money available for operating expenses from additional revenue generating ledgers –

Ledger 2 – Local Dedicated General funds, revenue-generating projects used to account for resources, often referred to as self-supporting. Examples of sources of revenue are summer session funds, Continuing Education revenue sharing, charges for services, academic course fees, indirect cost recoveries from research and other grants, rentals and charges for use of academic related equipment.

Ledger 3 – Student Activities Fees, CHCI Gift Shop, Theatre Productions

You need to know the ledger(s) your department projects fall within and the authorization your department has to budget, allocate, and utilize those monies. The first step to take before spending any of your allocations and to assist in determining that the allocations entered into the financial management system are accurate is to---

Create a budget

A budget is a plan of action representing proposed activities, their associated costs and the means of financing them. Each department should develop its own internal budget, its own internal plan on how it will pay the operating and program costs for the year. After the Board of Trustees approves the annual operating budget each department should reassess and adjust plans for spending its department level ledger one allocations in combination with monies available under other ledgers.

The department chair, in coordination with the department staff and faculty, should begin the process by creating a budget, a revenue and expenditure plan, for each project in your department and then combine these into an overall department budget. One way to plan a departmental budget is to look at historical data regarding revenues and expenditures. For each project you should review the expenditures/revenues from the previous year and determine if they are ongoing or if similar expenses/revenues will occur during the new fiscal year.

Ledger 1 projects: The beginning or base allocations for Ledger 1 projects will be established as part of the University budget process. This process, as mentioned before involves requests from departments routed to the appropriate Deans/Directors; from Deans/Directors to Provost; from Provost and Vice Presidents to Budget Advisory Committee; a recommendation from the Budget Advisory Committee to the President; and finally a recommendation from the President to the Board of Trustees for adoption and implementation. Each year, usually during early spring, the Provost will request allocation information from each dean/director. Department chairs should work closely with their deans regarding Ledger 1 allocations. Once the allocations are set a department level budget for the allocation needs to be established. Remember while creating your departmental level budget to take into account any carry forward allocation. As part of the operating budget process, the budget total available from all accounts in Ledger 1 projects is carried forward into the next fiscal year under account 53000. Keep in mind, if the total available budget under a Ledger 1 project is a negative amount on

June 30 the beginning allocation in the next fiscal year for account 53000 will be reduced by that amount. Another step in the review process should be to determine if the allocations for the new fiscal year will be sufficient to cover ongoing operating expenses previously paid for under your Ledger 1 project. (Will the allocations be sufficient to cover increases in telephone charges, student salaries, copy machine rental, etc.? After reviewing the previous years expenses you need to decide if some expenditures historically paid under your ledger 1 project need to be transferred to an appropriate Ledger 2 project.)

Ledger 2 or 3 projects: Create a budget for each project. You need to project revenue and expenses for each budget level code. For instance, in one project you may not use student/temporary help, so therefore no amount needs to be budgeted to those areas or to the benefit account code. In another project you may plan on using student/temporary help and therefore would need to project the salary amount for the year and also budget 50% of that amount into the benefits account code. In setting up a budget plan for each of these projects, it is better to underestimate revenue. Also consider during the review process and take into account any carry forward fund balance for each project. The fund balance at the end of each fiscal year remains in your revenue-generating project and can be used during the next fiscal year.

Ledger 4 projects: the budget for these projects is determined during the grant writing/development process and will be entered into the financial management system by the Grants and Contracts staff.

To complete the review process and finalize creating your overall combined departmental budget, you need to determine if through a combination of Ledger 1 allocations and revenues under other ledgers if you will have enough funds to pay all anticipated/planned expenditures. If during this process you discover that through a combination of all of your ledgers/projects you will not have enough funds for planned activities a determination must be made regarding reductions to insure that your department's spending does not exceed the combination of Ledger 1 allocations and revenues within other ledgers. How detailed your departmental budgets are will be determined by the Ledgers (funds) available to you; your department's programs, missions, and strategic plan; and your chair's/manager's preferences. Remember, a budget can be as unique as the department and person managing the funds and that almost all activities have budget implications.

Establish Allocations

As mentioned before, the beginning or base allocations for Ledger 1 projects will be established as part of the University budget process each year. However, beginning allocations for Ledger 2 and Ledger 3 projects need to be reviewed and established each fiscal year. Once you have completed the historical review process and created a departmental budget for each of your Ledger 2 and Ledger 3 projects, requests for the necessary account code allocations to implement your budget for the new fiscal year need to be forwarded in accordance with the authorization process within your division. Some divisions authorize units to forward their allocation requests

directly to the Budget Analyst for Academic Affairs while other divisions require that the request be submitted to the dean/director for approval. You need to be aware of the authorization process utilized within your division.

You **must** have established an allocation at a budget account level (including revenue account codes) before transactions can be posted at that account level. If you did not receive or request an initial allocation at an account level you will need to complete a budget change request form **before** incurring any revenue/expenses. This applies to **ALL** ledgers. Failure to have allocations established slows down processing of requisitions and in some instances posting of financial transactions by others within the campus community.

If your spending plans or revenue changes midway through a year it may be necessary to make an adjustment to your budget allocations. You may request a budget allocation adjustment using a budget change request form. The form requires information on the project and budget account code you want to increase and the one you want to decrease. You **may not** request adjustments that impact regular exempt, classified, or faculty salary budget account codes. If you manage more than one project you may request to move budget allocations from one project to another. Budget allocations can only be transferred within the same ledger - NOT across ledgers. Changes discussed in this section refer to budget allocations at budget account levels only and do not impact your fund balance. Fund balance adjustments and calculations are discussed later in this document.

Spending

Once a project grant has been established with the proper and necessary account level allocations you can begin to spend the funds allocated as outlined in your budget - your plan for expenditures and revenues. All expenditures, from all ledgers, must adhere to regulations applicable to state funds and to university policies. In addition to adhering to those restrictions, funds under Ledger 4 projects must also adhere to the terms of the grant or contract that established the project. The Purchasing Department is responsible for the acquisition of goods and services and assisting in determining the best way to meet the needs of department and administrative offices. If you have questions about any purchase or applicable regulations, please contact the Purchasing Department for assistance.

Various services are available on campus and most of the departments that provide these services have forms, procedures, and information available on their department web pages. The primary processes available for purchasing products from vendors are:

1) **Central Washington University Procurement Card Program:** This program is often referred to as Pro Card. An application can be downloaded from the Purchasing Department web page URL <http://www.cwu.edu/~purchase/procard.htm>. A handbook providing you with the information about using the Procurement Card Program is located on the web at www.cwu.edu/~purchase/ProcurementCardHandbook.htm. It covers issues related to usage compliance, documenting transactions, reviewing and approving statements, reallocating transactions, and more.

As stated in the Handbook, “you may use the card to purchase merchandise that is not stocked on campus or prohibited as shown on the list [included in the handbook]. You may use the card to purchase non-tangible items such as memberships, conference registrations and subscriptions. You may use the card to **reserve** a hotel room, but *not to pay for it*. Paper and envelopes should be purchased from Duplicating (3685). Items available from the University's Central Stores should be purchased from them when they are in stock. Check with these on-campus departments for availability before making a purchase.” Please be sure you are aware of the programs’ procedures and policies. If you have questions call the Program Administrator in Purchasing at 963-1002.

2) **Requisition:** Complete a purchase requisition form. Obtain the form and requisition number from the Purchasing Department web page. The Purchasing Department web pages also provide additional information that you will find useful. For example, CWU has established Master Orders for goods and services that are ordered frequently by many different departments. A requisition is not required when using a Master Order. Information regarding the Master Orders and the general procedure for using them are available on the web at http://www.cwu.edu/~purchase/master_intro.html. For example masters orders have been established for advertising in various newspapers; nameplates and signs from Alnita Engravers; and laser toner cartridges. Standing Blanket Orders may be issued when a department anticipates frequent purchases from a single vendor who does not accept a credit card for payment. These standing blanket orders are issued for purchases of specific items over a specified time period.

3) **A-19 Invoice Voucher:** The A19 Invoice Voucher is completed and submitted with a completed requisition to request payment/reimbursement to an individual for materials, merchandise or services. When the A19 is being submitted to request reimbursement support documentation (receipts, copy of personal credit card statement, etc.) needs to be attached.

For additional information regarding purchasing policies and processes, contact staff in the Purchasing Department for information, assistance, or clarification. Remember that “after the fact” requisitions are not in accordance with University policy. If you have questions, ask before spending.

If your department wants to enter into a contract (for personal services, rentals, etc.) you need to contact the Department of Business Services and Contracts at 963-2324. There are various state laws, purchasing regulations, and university policies that must be adhered to. Through a Board of Trustees resolution, only selected university officials can sign contracts for the University (http://www.cwu.edu/~purchase/sig_auth.htm#authorities).

Also, you need to be sure you are aware of current travel regulations and processes required to obtain authorization for travel. Information regarding travel regulations can be found on the web at <http://www.cwu.edu/~acctng/travelhome.html>. In addition to information regarding travel requirements the travel regulations include a section titled “*Reimbursement for Meals and Refreshments at Meetings and Formal Training Sessions*.” This section outlines the conditions and procedures that must be met before payment for meals and refreshments will be approved. Also note, membership renewals, dues, and registrations for conferences are to be paid in advance of a conference either by departmental procurement card or by purchase order. If this is

not possible, reimbursement may be made to the traveler by submitting a receipt from the vendor or a copy of the canceled check with a completed A-19 and requisitions. It is important that all travelers are aware that meals included in registration fees paid by the University are to be deducted from the allowance claimed for reimbursement.

The other step involved --- Manage

In addition to knowing where your money comes from and how to spend it, you need to know how to manage it. The management and reconciliation processes are slightly different between non-revenue projects and revenue projects. Remember, everything you sign may impact your budget allocations and funds available. Once you have developed your budget and established the appropriate budget account allocations within the financial management system you need to track your expenditures and available balances.

Just like reconciling your personal checking account, it is important to reconcile your project(s) each month. There are various ways to approach reconciling your project(s). One method is described here; you are encouraged to develop a method of project tracking and budget tracking that works for you and meets your department's needs.

Cleared Transaction Tracking To Reconcile Project/Budget

- 1) Create an "outstanding transactions" file containing copies of each expenditure documents (requisition, travel voucher, invoice, charge-credit, etc.) that will be charged against the project balance and copies of all budget change requests impacting the project. Develop and include notes regarding expected expenses for which you don't yet have paperwork. For example, regular telephone line charges, copier rental charges, standing orders, and blanket orders. Keep documentation in the file in chronological order.
- 2) If salaries are paid from the project, create and maintain a labor distribution report file.
- 3) Once a month, after accounting has closed for the month, print out the detail and summary reports from FMS Production (see FMS instructions located on the web at <http://www.cwu.edu/~assp/>).
- 4) Compare the documents in your "outstanding transactions" file to the transactions listed on the detail report. Make a notation, check off those items that have been "paid;" note the month paid on your copy of the documentation for the expense; and file the paid documentation in a "paid" or "cleared" file(s). Be sure that transactions requested on a budget change request form and fund transfer requests reflect as being posted. Research any transaction on the FMS detail report regarding any questions you have. You need to take the time to insure that you have not been charged incorrectly. Some of the research can be performed on-line on FMS panels and some

research will require you contact departments within the financial process (payroll, accounts payable, accounting).

- 5) Compare the amounts from the labor distribution report for the appropriate month to the salary and benefit totals on the detail or summary report. Research any amount that is questionable.
- 6) Add up the dollar amount of your "outstanding transactions" for the different budget account levels and subtract it from the available balance listed for that budget account on the detail report. These calculations yield your "ending" balance available.
- 7) If your calculation yields a negative "ending" balance, corrective action needs to be taken.

Some departments, because of the volume of activity and other internal requirements, develop a spreadsheet listing the transactions documented in the "outstanding transactions" file. Your goal should be to develop a process that meets your department's needs and is as efficient as possible. Utilize the reports and/or spreadsheets available through FMS by running queries to meet your needs.

Most research problems arise when you do not reconcile monthly. Save yourself hours of frustration by taking the time to reconcile each project every month. Not only will you find transactions that have been posted incorrectly, you will also be able to anticipate if a budget account level or a project is nearing a deficit (negative) balance and take the necessary corrective action before the problem occurs.

A deficit budget account balance can be cleared in one of two different ways:

Increase Budget Account Allocation - - Complete and process a budget change request form to increase the budget account code that has or is nearing a deficit balance; and a) enter a corresponding decrease to a budget account code or codes within the same project; or b) enter a decrease to a budget account code(s) in another project or projects under your management within the same ledger and fund. Be sure to consider anticipated spending for the remaining months of the fiscal year and transfer an amount sufficient for the balance of the year.

Another option available if the project involved is a revenue project (Ledger 2 or Ledger 3) is to process a budget change request form for an increase to the budget account code with the deficit balance and indicate in the explanation field "From Fund Balance." Before utilizing this option you need to review your current fund balance; add anticipated additional revenue; and subtract the remaining available budget allocations to determine that there will be a sufficient fund balance to cover the additional budget account allocation.

Decrease Expenditures - To be used for corrective action if there are expenditures in a project that belong in a different project. To decrease expenditures, identify specific

expenditure items from the monthly detail report on the project that is overspent. Do not use a charge/credit form for this purpose. As indicated on the charge/credit form, these forms are not to be used to correct existing records. Departments in Academic Affairs should send an explanation memo (hard copy or email) to the Budget Analyst for Academic Affairs to request the transfer be completed on a journal voucher.

If a project within Ledger 2 or Ledger 3 has developed a deficit fund balance the situation needs to be corrected as soon as possible. Departments in Academic Affairs need to submit a request to the Budget Analyst for Academic Affairs to transfer funds from one project fund balance to another project fund balance (both projects must be within the same ledger and under your management). Be sure to consider, in each project, the anticipated expenditures and revenue for the remaining months of the fiscal year and transfer an amount sufficient for the balance of the year. If after review of projects under your management, you believe this option is not available, you need to contact the Budget Analyst for Academic Affairs to request assistance in researching and determining other available options.

Understanding Fund Balance

What's the difference between budget balance and fund balance and how should they be reconciled, reviewed?

In revenue generating projects, Ledger 2 and Ledger 3, there are two sides to the fiscal story - budget allocation/balance and fund balance. When budgeting, reviewing, or reconciling revenue projects you need to make sure you pay attention to both sides. When discussing revenue generating projects you need to make sure the individual(s) you are talking with are thinking about the same side of the story (budget or fund) as you are.

The first side is the budget allocation and it is established, reconciled and monitored in the same manner as previously outlined for non-revenue projects. The only additions are 1) under revenue projects you need to budget or forecast the revenue you anticipate earning under the project; 2) at the end of each year budget allocations are zeroed out and new allocations established for the next fiscal year, and 3) you need to compare total available budget to fund balance to insure allocations do not exceed actuals. (Remember, only the budget allocations are zeroed out at the end of each fiscal year – NOT the fund balance.)

The second side is the fund balance. Your fund balance is the amount of cash plus accounts receivable (A/R) that you have, less your liabilities. The fund balance in each project is carried forward from year to year. While each revenue and expenditure transaction will impact both sides of the story budget changes only impact budget allocation. Remember your available budget allocations, or budget balance, is what you *projected or anticipated* receiving and spending less the amount you have actually received, spent or encumbered to date. Your fund balance is based on actual activity. If you want a transfer to impact your fund balance a separate action, a journal voucher entry, must be requested.

Currently the only way to obtain information regarding your fund balance is by running a query in FMS Report. This query will provide you with information about the project through the last business day just prior to the day you run the query. For reference purposes it is important to make sure you add the run date to your query because the system will not date the query for you. There currently is no method available to select an "as of" date for fund balance (ledger) details. I recommend that each month, after accounting has closed, you log into FMS Production and run for each of your projects a Monthly Project Summary Status Report and a Monthly Project Detail Status Report. Then log out of FMS Production, log into FMS Report and for all revenue generating projects run the query `CWEU_LED_BY_PROJID`. Once you run the query and calculate your fund balance (see the example of the query provided later in this document) you need to:

- ⇒ Add to the calculated fund balance any anticipated revenues to arrive at an adjusted fund balance
- ⇒ Compare your calculated adjusted fund balance to the total available budget amount reflected on the project summary status report.

If your calculated adjusted fund balance is less than the total available budget you need to carefully monitor your project expenditures and revenue to insure that you do not overspend your fund balance or request your budget allocations be reduced to match the anticipated adjusted fund balance.

For example:

Query calculations indicate fund balance	\$10,000
Anticipated revenues during Spring Qtr from fees	2,000
Adjusted fund balance for remainder of year	\$12,000
Total Available Budget on Monthly Project Summary Status Report	\$20,000

Under this example the expenditures and revenue need to be monitored closely to insure that expenditures will not exceed the fund balance. If necessary the budget allocation needs to be reduced so the total available budget does not exceed the adjusted or anticipated fund balance.

When you run the `CWEU_LED_BY_PROJID` query you need to remember it is producing data through the end of the last business day prior to the day you are running the query and the status reports should be run with an effective date of the last business day of the previous month. Also remember that budget changes will not impact nor be reflected on this query because they impact budget allocations (your plan) not ledger activity (actual activity). When budget changes are posted the change will be listed on the impacted account line on your Monthly Project Detail Status Report.

Realizing that the concept of fund balances and how transactions post may be confusing, some examples of the query `CWEU_LED_BY_PROJID` run to Excel with explanatory comments added are included on the next pages. The columns for Department ID, Fund, Program, Class, and Proj/Grt are not relevant to this discussion and have been deleted to conserve space. The

vacant lines in the middle have been inserted and the figures with the currency symbol have been calculated using Excel functions. The first example contains notes on calculating your fund balance. The second example includes more general explanatory comments.

Another question that is frequently asked is how to complete a budget change request under a revenue project. Under revenue projects a budget change request can be completed three ways –

- 1) Increase one budget account code and decrease another budget account code within the same project. *Complete the form and forward the original to the budget office.*
- 2) Increase a budget account code in one project and decrease a budget account code in a different project. *Using this method requires that the two projects are under the same ledger/fund and also requires that a fund transfer through a journal voucher be requested to transfer the monies (the actual cash) behind the budget allocation (the forecasted amounts or plan). The journal voucher transfer can be requested by including the statement “please JV” in the Explanation of Change section of the form and forwarding a copy to Rebecca Gubser, Budget Analyst – Academic Affair, MS 7503 and submitting the original to the budget office.*
- 3) Increase a budget account code and note in the Explanation of Change section “From Fund Balance.” *This option can be used when you have determined your fund balance is greater than your total available budget allocations. Complete the form and forward the original to the budget office.*

Some of the information provided in this document may need to be adjusted to fit the operating practices for grant/contract project, especially the discussion relating to fund balance. As mentioned before, if you have questions regarding a grant/contract project please contact the staff in those units directly. Also, as mentioned previously, the CWU Foundation is a separate entity and funds within this ledger are not discussed in this document, for information on processes for these projects contact staff in the Foundation office.

With all areas of the financial system, if you have questions don't hesitate to ask. The statement “no question is a dumb question” especially applies. It is better to ask a question and seek assistance early in the process to avoid the possibility of problems that require numerous hours of work and research to correct.

#1 – Calculating current fund balance

Acct	Descr	Bdgt Pd	Sum Total Amt	Sum Encumbered			
11100	Cwu Cash		85.00	0.00			
11100	Cwu Cash	2001	81,342.60	0.00			
11100	Cwu Cash	2002	89,515.65	0.00			
11110	Payroll Cash	2002	-10,210.04	0.00	Total of all account lines for cash, accounts receivable (AR), accounts payable (A/P) and other liabilities (such as use tax).		
13120	Student Fin A/R		-65.00	0.00			
13120	Student Fin A/R	2001	210.00	0.00			
13120	Student Fin A/R	2002	-48.75	0.00			
20100	General A/P	2002	-143.92	0.00	(Sum all account line before account 39590)		
20410	Accrued Sal Payable	2002	-1,299.87	0.00			
39510	Reserve For Encumbrances	2002	0.00	-11,488.66			
					\$147,877.01	Fund Balance	
						<i>(Should be a positive number)</i>	
39590	Unres/Undes Fund Balance	2001	-81,552.60	0.00	-\$81,552.60	Carryforward from previous fiscal year.	
44181	Op Xfers - Out - Nonmandatory	2002	13,705.00	0.00			
44240	Tuition And Fees	2002	-159,087.39	0.00			
44801	Op Xfers - In - Nonmandatory	2002	-3,664.00	0.00	-\$149,046.39	Total Revenue (All account lines that start with "4")	
51205	Ft-Admin-Reg	2002	3,000.00	0.00			
51605	Adjunct / Other	2002	12,431.00	0.00			
52005	Oasi	2002	949.41	0.00			
52010	Medicare	2002	222.69	0.00			
52015	Cwu Retirement	2002	1,113.80	0.00			
52045	Medical Aid And Industrial Ins	2002	66.08	0.00			
52050	Health/Life & Dis	2002	1,320.64	0.00		Sum of all	
53110	Misc Supplies	2002	858.40	238.66		account in lower	
53120	Office Supplies	2002	424.56	0.00		half	
53125	Graphics & Photo Productions	2002	300.00	0.00		-\$147,877.01	should always equal opposite
53140	Instruction & Res Supplies	2002	148.78	0.00			of Fund Balance
53160	Telephone	2002	33,750.00	11,250.00			
53270	Repairs	2002	216.11	0.00			
53280	Maintenance	2002	3,051.73	0.00			
53300	Printing-Campus	2002	1,733.43	0.00			
53310	Printing-Off Campus	2002	935.57	0.00			
53325	Lite Refreshments For Meetings	2002	42.50	0.00			
53330	Memberships	2002	433.33	0.00			
53340	Registration Fees	2002	800.00	0.00			
53450	Purchased Service - 1099	2002	2,828.13	0.00			
53520	Advertising	2002	2,483.25	0.00			
53810	In-State Meals And Lodging	2002	1,836.03	0.00			
53830	In-State Air Transportation	2002	356.50	0.00			
53840	Private Automobile Mileage	2002	237.77	0.00			
53850	Other Travel Expenses	2002	259.59	0.00			
53890	Out-Of-State Meals And Lodging	2002	101.87	0.00			
53900	Out-Of-State Air Transp	2002	1,119.50	0.00			
54125	Lib Communicatns	2002	146.60	0.00			
54710	Transfer Salary	2002	66.05	0.00	\$82,721.98	Total Expenses	
						All account lines beginning with "5" and above	

#2 – Informational Notations

Remember, Budget Change Requests WILL NOT impact Fund Balance or be reflected on this query.							
The account codes reflected on this query are revenue/expense codes not budget level codes.							
Acct	Descr	Bdgt Pd	Sum Total Amt	Sum Encumbered			
11100	Cwu Cash		65.00	0.00			
11100	Cwu Cash	2001	81,342.60	0.00	Each time a transaction is posted it impacts two account lines. For example when a fee is paid it will increase account 44240 and it will increase 11100. Another example is when an invoice is paid the appropriate expense account line increases and 11100/Cash decreases.		
11100	Cwu Cash	2002	89,515.65	0.00			
11110	Payroll Cash	2002	-10,210.04	0.00			
13120	Student Fin A/R		-65.00	0.00			
13120	Student Fin A/R	2001	210.00	0.00	For those who worked with FRS the "top half" of this query reflects the information you previously obtained on Screen 18 regarding the "zero" account.		
13120	Student Fin A/R	2002	-48.75	0.00			
20100	General A/P	2002	-143.92	0.00			
20410	Accrued Sal Payable	2002	-1,299.87	0.00			
39510	Reserve For Encumbrances	2002	0.00	-11,488.66			
↖ If amounts under 16900 Suspense Account, 21102 Use Tax, or 21120 Sales Tax remain constant or increase contact staff in the accounting department to research if there is a problem with these entries.							
39590	Unres/Undes Fund Balance	2001	-81,552.60	0.00			
44181	Op Xfers - Out - Nonmandatory	2002	13,705.00	0.00	The "bottom half" of this query includes the summary balance of the transactions that are reflected on the monthly status reports.		
44240	Tuition And Fees	2002	-159,087.39	0.00			
44801	Op Xfers - In - Nonmandatory	2002	-3,664.00	0.00	The amount reflected here may be different from the amount in the Fiscal Year column on the status reports because of the effective date situation mentioned earlier in this document. If the numbers are different determine if the status report effective date is before or later than the query run date.		
51205	Ft-Admin-Reg	2002	3,000.00	0.00			
805	Adjunct / Other	2002	12,431.00	0.00	These two accounts reflect transactions posted from requests to transfer funds between projects. If you want access, a budget allocation, to spend the monies being transferred then a budget request must be completed to allocate the transferred funds to the account level under which you want to spend those monies.		
52005	Oasi	2002	949.41	0.00			
52010	Medicare	2002	222.69	0.00			
52015	Cwu Retirement	2002	1,113.80	0.00			
52045	Medical Aid And Industrial Ins	2002	66.08	0.00			
52050	Health/Life & Dis	2002	1,320.64	0.00			
53110	Misc Supplies	2002	858.40	238.66			
53120	Office Supplies	2002	424.56	0.00			
53125	Graphics & Photo Productions	2002	300.00	0.00			
53140	Instruction & Res Supplies	2002	148.78	0.00			
53160	Telephone	2002	33,750.00	11,250.00			
53270	Repairs	2002	216.11	0.00			
53280	Maintenance	2002	3,051.73	0.00			
53300	Printing-Campus	2002	1,733.43	0.00			
53310	Printing-Off Campus	2002	935.57	0.00			
53325	Lite Refreshments For Meetings	2002	42.50	0.00			
53330	Memberships	2002	433.33	0.00			
53340	Registration Fees	2002	800.00	0.00			
53450	Purchased Service - 1099	2002	2,828.13	0.00			
53520	Advertising	2002	2,483.25	0.00			
53810	In-State Meals And Lodging	2002	1,836.03	0.00			
53830	In-State Air Transportation	2002	356.50	0.00			
53840	Private Automobile Mileage	2002	237.77	0.00			
53850	Other Travel Expenses	2002	259.59	0.00			
53890	Out-Of-State Meals And Lodging	2002	101.87	0.00			
53900	Out-Of-State Air Transp	2002	1,119.50	0.00			
54125	Lib Communicatns	2002	146.60	0.00			
54710	Transfer Salary	2002	66.05	0.00			

Appendix I

GLOSSARY

Account – Five digit codes that identify specific types of revenue and expenditures within a project/grant.

Accounting Period – a period of time at the end of which a governmental unit determines its financial position (Under FMS each period equates to one month of the fiscal year. July is accounting period one, August is two, counting on through June, which is accounting period twelve.)

Accounts Receivable – amounts owing from private persons, firms, or corporations for goods and services furnished.

Accounting System – total structure of records and procedures that records, classify, and report information on the financial position and operations of a governmental unit or any of its account groups and organizational components.

Accrued Expenses – Expenses incurred during the current accounting period but which are not payable until a subsequent accounting period.

Allocation – designated amount budgeted for a specific purpose or to particular departments.

Appropriation - The legislative authorization to make expenditures and incur obligations from a particular fund. Appropriations typically limit expenditures to a specific amount and purpose within a fiscal year or biennial time frame.

Audit – The examination of documents records, reports, systems of internal control, procedures, and other evidence to 1) determine compliance with applicable laws, regulations, and policies; 2) to review the efficiency and economy with which operations are carried out; 3) to ascertain whether the financial statements present fairly the financial position and results of financial operations of the fund types and account groups in accordance with generally accept accounting principles.

Biennium – A two-year period. Washington State makes funding decision on a two-year cycle. July 1 of an odd numbered year to June 30 of the next odd numbered year. Example: July 1, 1999 through June 30, 2001, is the 99-01 biennium.

Budget - A plan of action or operations for a list of proposed activities; represents your best plan for the year, containing a list of proposed activities, their associated costs and the means of financing them.

Budget Period - a period of time for which budget allocations are established. (Under FMS it equates to the fiscal year. Fiscal year beginning July 1, 2002 and ending June 30, 2003 would be budget period 2003.)

Budget Change Request - an internal form used to authorize budget allocation changes.

Carry Forward - Balance of a budget allocation in a Ledger 1 project as of June 30 each year. This amount is either rolled forward at the personal services (53000) budget account level and retained in the individual projects or collected at the Executive level for redistribution as determined year-to-year by the respective Vice President.

Clearing Account - An account used to accumulate total charges or credits for the purpose of distributing them later among the accounts to which they are allocable or for the purpose of transferring the net differences to the proper account. (Synonym for Suspense Account)

Council of Presidents (COP) - A voluntary association of Washington's six public baccalaureate institutions of higher education to coordinate various groups and activities undertaken in the interest of higher education. COP cooperates with a number of state agencies and the legislature to provide information and assistance in policy development, including presentation of salary increase recommendations during the State's budget process.

De-fund - Remove funding from a budgeted position or allocation and reallocate the funds for the current fiscal year only or for future years.

Division - Each Executive level is subdivided into management units identified as Divisions.

Example: Executive Level 40 - Provost/Sr. Vice-President for
Academic Affairs, Division 41 - College of Education & Professional Studies

Double Entry - A system of bookkeeping that requires, for every entry made to the debit side of an account or accounts, and entry for a corresponding amount or amounts to the credit side of another account or accounts. Involves the maintaining of a balance between assets on the one hand and liabilities and fund equities on the other.

Encumbrance - an account used to record the estimated amount of purchase orders, contract, or commitments that are chargeable to a budget allocation. This account is reduced (credited) when the goods or services are received and the actual expense is posted.

Executive Level (EL) - CWU is divided into management units identified as executive levels. Each division or unit is under a vice president or the president.

- EL 10 President
- EL 20 VP Business & Financial Affairs
- EL 30 Central Accounts
- EL 40 Provost/VP for Academic Affairs
- EL 50 VP Dev and Alumni
- EL 80 VP Student Affairs/Enrollment

CWU Foundation – Is a separate entity from Central Washington University. Identifies, promotes, receives and manages all private gifts from individuals, corporations, foundations and associations to CWU. Contact Foundation personnel to learn about accounting and budgeting processes.

Financial Management System (FMS) – The computerized accounting system used by CWU.

Fiscal Year (FY) – A one-year fiscal period. The state fiscal year extends from July 1 through the next June 30. The federal fiscal year runs October 1 through September 30. Examples of references to the fiscal year are:

July 1, 2000 to June 30, 2001 = FY01

July 1, 2001 to June 30, 2002 = FY02

July 1, 2002 to June 30, 2003 = FY03

Full time equivalent (FTE) – A unit of measure used in presenting statistical data on employees. Refers to the equivalent of one person working full-time for one year. Two persons working half time also count as one FTE.

One 12 month, 100% employee = 1 FTE

One 9 month, 100% employee or faculty = 9/12 or .75FTE

Two individuals working 50% each for 12 months = 1 FTE

Full time equivalent faculty (FTEF) – Measure used in presenting statistical data on faculty. One 9 month, 100% time = 1 FTEF.

Full time equivalent student (FTES) – Measure used in presenting statistical data on students. Calculation depends on the status and number of students enrolled in a given quarter.

Undergraduate Course credit hours x student enrollment in course / 15 = 1 quarter FTES

Graduate Course credit hours x student enrollment in course / 10 = 1 quarter FTES

(Example: Art 101 is a 5-credit course and has an enrollment for the quarter of 65 students.

5 x 65 divided by 15 = 21.67 Quarterly FTES)

Quarterly FTES for Fall, Winter and Spring / 3 = Average Annual FTES

Fund - A sum of money or other resources with a self-balancing set of accounts set apart for a specific objective. (A description listing of funds utilized at CWU is included at the end of this glossary.)

Fund Balance – Balance of funds (cash minus liabilities) available for expenditures in a revenue-generating ledger.

Fund Transfer – Moving money (cash) from one revenue generating ledger project/grant to another. Can only transfer between project/grants of the same ledger type and within the same fund.

General Fund-State – The general fund represents all financial resources and transactions not required by law to be accounted for in other funds. The basic account that receives revenue from Washington's sales, property, business and occupation, and other general taxes; and is spent for operations such as public schools, social services, and corrections.

Higher Education Coordinating Board (HECB) – The Washington State Higher Education Coordinating Board (HECB) is a nine-member board of citizens, appointed by the governor, to represent the broad public interest in the development of higher education policy. State statute (28B.80 RCW) directs the Higher Education Coordinating Board (HECB) to provide recommendations to the Governor and Legislature on the operating and capital budget requests of the higher education institutions. The Board has the responsibility to conduct reviews of existing higher education degree programs, as well as approval of new degree programs (<http://www.hecb.wa.gov>).

Journal – a spreadsheet for an account to which transactions (debits and credits) are posted.

Ledger – a spreadsheet containing summary totals for accounts in a project/grant.

Line Item Budget – A detailed expense or expenditure budget, generally classified by account within each organizational unit, and, often classified within each account as to authorized salary level for each job classification, etc.

Office of Financial Management – The Office of Financial Management in Olympia provides vital information, fiscal services and policy support to the Governor, the Legislature and state agencies to serve the people of Washington State (<http://www.ofm.wa.gov>).

Operating Budget – a biennial plan for the revenues and expenditures necessary to support the administrative and service functions.

Overhead – Costs necessary in the production of an item or performance of a service that are of such a nature that the amount applicable to the product or service cannot be determined accurately or readily. Usually relate to expenditures that do not become an integral part of the finished product or service, such as rent, heat, light, supplies, management, etc.

Performance Budget – A budget format that relates the input of resources and output of services for each organizational unit individually.

Performance Measure – A quantitative indicator of how programs or services are directly contributing to the achievement of university objectives.

Petty Cash – Sum of money for the purpose of paying small obligations for which the issuance of a formal voucher and check would be too expensive and time-consuming.

Posting – The act of entering transaction details and data to the ledger.

Project/Grant (Project ID / PID): The number assigned by the Budget Office to a unit or project budget. Some times referred to as budget number.

Project Year – An annual accounting period with different starting and ending dates than a fiscal year and established for a specific project or purpose.

Purchase Order – A document that authorizes the delivery of specific merchandise or the rendering of certain services.

Requisition – A written request, from a department to the purchasing office, to purchase specified articles or services.

Self-Supporting – a project or unit whose expenditures should be solely paid from the revenue of the project or unit.

Student Credit hours (SCH) - Measure use in presenting statistical data on students.
$$\text{Number of credits} \times \text{headcount in course} = \text{SCH}$$

Supplemental Budget – Any legislative change to the original budget appropriations.

Suspense Account – an account that carries charges or credits temporarily, pending the determination of the proper account or accounts to which they are to be posted. (See Clearing Account)

GER	FUND	DESCRIPTION
1	001	State General Funds Budget Each biennium the Legislature appropriates State General Fund money for the operational purposes of the University.
1	149	Local General This fund is used to account for resources that are available without restriction for general financial requirements for the institution. Sources of revenue are tuition charged to students, and interest on investment of fund balance.
2	148	Local Dedicated General This fund is used to account for resources that are dedicated by CWU to a specific self-supporting purpose. Sources of revenue are the Summer School tuition, charges for services, dedicated student fees, indirect cost recoveries from research and other grants, rentals and charges for use of academic related equipment, etc.
4	145	Grants and Contracts Included in this fund are the grants and contracts received from agencies of the State and Federal governments (including Student Aid funds from the Educational Opportunities Grants), from industry, foundations, and private sources for special activities.
3	524	University Store This fund operates as a business entity which provides a full line of bookstore products and services. Revenue consists of the sales to patrons as charges and miscellaneous revenues.
3	525	Chimpanzee and Human Communication Institute Gift Shop This fund operates as a business entity providing souvenir products and services to patrons. Revenue consist of products sold and services provided to visitors and program participants.
3	528	Parking This fund is used to account for the operation and development of parking facilities. Revenue consists of fees paid for parking permits and fines. Expenditures are for parking lot maintenance and enforcement.
3	573	Housing and Food Services Housing and Food Services activities are operated as businesses services the housing and food needs of the students. Revenues provide for the costs of bond debt service not covered by the Student Building Use Fee, and also provide for remodeling costs and costs of equipment for new dormitories, apartments, and dining facilities
6	057	State Building Construction Account The Legislature appropriates funds from this account for the capital improvements or construction of major capital facilities.
6	063	CWU Capital Projects

Revenues come from the tuition portion of student enrollment fees, income from the investments for the Normal School Permanent Fund, and the State Department of Natural Resources collection of rentals from grazing leases and fees. The Legislature appropriates funds for Capital projects from this account.

6 252 **Non-Proprietary Local Capital**

This fund is used to account for expenditures for local capital construction projects and is financed through local fund sources. Resources are transferred to Fund 252 as expenditures are incurred.

6 253 **Education Construction**

Consists of transfers from the emergency reserve account as required by initiative measure #601. to be used for common school or higher education construction.

3 440 **Central Stores**

This fund finances the Central Stores for plant maintenance and operational supplies, telephone inventory, and fuel inventory. The fund was created from non-treasury sources and operates on a cost basis.

3 448 **General Services**

This fund finances the central duplicating, office supplies, and postage activities for the University. The fund was created from non-treasury sources and operates on a cost basis.

3 450 **Work Force**

This fund centrally collects certain facilities and Physical Plant job costs for subsequent distribution to the job requesting cost center. The fund was created from non-treasury sources and operates on a cost basis.

3 460 **Motor Pool**

This fund accounts for the automotive transportation services of the University. This account was created from non-treasury sources and operates on a cost basis.

3 470 **Scheduling Center**

This fund centrally collects certain costs associated with the use and scheduling of campus facilities for other than classroom activities. This account was created from non-treasury sources and operates on a cost basis.

3 522 **Student Activities and Facilities Fee**

This fund covers the operations of the student government association, athletic, and academic activities, and the Student Union Building (including debt service). The fund resulted from a combination of several previous funds to provide a debt service revenue base for the Student Activities and Facilities Fee Bond of 1968.

Appendix II

FORMS

Attached are samples of the listed forms with instructional notations

- ⇒ Request For New Project
- ⇒ Signature Authorization Form
- ⇒ Budget Change Request
- ⇒ Requisition
- ⇒ Charge Credit Invoice
- ⇒ A19 Invoice Voucher

Periodically review the individual department's (i.e. Budget, Purchasing or Accounting) web pages or www.cwu.edu/forms for updates or changes to these forms and others you may regularly use.

CENTRAL WASHINGTON UNIVERSITY
REQUEST FOR NEW PROJECT

INSTRUCTIONS:

1. Complete the non-shaded section of the form.
2. Obtain the signature of the executive level head (v.p./pres.) that the project will be under.
3. Forward the form to the Budget Office.

TO BE COMPLETED BY REQUESTER:

ACCOUNT TITLE _____

(30 Character Limit)

Mail Stop: _____

SOURCE OF FUNDING _____

MANAGER NAME (30) _____ DEAN/PBA _____
(30 Character Limit)

**AS NOTED BELOW --
WHEN SUBMITTING A
REQUEST FOR A NEW
PROJECT YOU ALSO NEED
TO SUBMIT A SIGNATURE
AUTHORIZATION FORM FOR
THE NEW PROJECT AND A
BUDGET CHANGE REQUEST
FORM TO ESTABLISH THE
BEGINNING BUDGET
ALLOCATIONS FOR THE
NEW PROJECT.**

REQUESTED BY _____

DEPARTMENT _____

DATE _____

FOR BUSINESS OFFICE USE ONLY:**FMS CHARTFIELD DATA****PROJECT ID ENTRY**

Use PiD as Speed Type

SPEED TYPE, SPEED CHART AND

Project Id _____ ☒ & Speed Chart
Effective Date _____
Description _____
Start Date _____
End Date: _____
Managers Name _____

CROSS REFERENCE ENTRY

Description 0
FUND (3) _____
DEPT ID (5) _____
PROGRAM (3) _____
CLASS (3) _____
PROJECT ID _____

BUDGET TRANSLATION ENTRY

Project Id 0 Effective Date: _____
Budget Translation Type: Organization ChartField: Account
Tree: BDXLATE LEVEL3 Level: LEVEL2

FOR BUSINESS OFFICE USE ONLY:**FRS ACCOUNT DATA**

ACCOUNT # (6) _____	MAP CODE (5) _____	ABR Rule _____
DIVISION (2) _____	EXEC. LEVEL (2) _____	
DEPARTMENT (5) _____		Fiscal Yr _____ Project Yr _____
PURPOSE (2) _____	YEAR END PROCESS _____	Fiscal Yr _____
PROJ FYTD END MO (2) _____	AFRS ACCT (15) _____	
Research Purpose _____	ST/LOC FUND INDIC _____	
Research type _____		

APPROVAL:

Additional Forms Required: Budget Change & Signature Authorization

EXECUTIVE LEVEL HEAD _____

DATE _____

DIRECTOR OF FIN. SERVICES/ACCOUNTING MANAGER DATE _____

BUDGET OFFICE _____

DATE _____

Central Washington University

BUDGET CHANGE REQUEST

DATE _____

NUMBER _____

Page 1 of 1

FMS CHART FIELD COMBINATIONS								AMOUNT OF CHANGE			
FUND	DEPT ID	PROGRAM	CLASS	PROJECT ID <i>Speed Type</i>	ACCOUNT SUBCODE	TITLE DESCRIPTION	POS. NO.	INCREASE (DEBIT)	DECREASE (CREDIT)		
<div style="border: 1px solid black; padding: 5px;"> For most departmental uses you do not need to enter information into these columns. </div>						<div style="border: 1px solid black; padding: 5px;"> You must enter Speed Type and Budget Account Code. Do not use expense account codes. </div>		<div style="border: 1px solid black; padding: 5px;"> ENTER APPROPRIATE AMOUNTS. ON THE MAJORITY OF CHANGE REQUESTS THESE TWO COLUMNS SHOULD BALANCE (equal each other). These columns do not need to equal if your intent is to make adjustments based on the Project fund balance. If the change is to increase or decrease budget allocations to match the fund balance entries in these columns do not need to balance. </div>			
<div style="border: 1px solid black; padding: 5px;"> REMEMBER - the increase/decrease request impacts budget allocations only. If the change requested is being made between revenue (non-Ledger) 1 projects you need to indicate in your explanation that a journal voucher cash transfer is also being requested and forward a copy of the request to the staff member responsible for cash transfers within your executive level/division. </div>											
								0.00	0.00		

EXPLANATION OF CHANGE					
<div style="border: 1px solid black; padding: 5px;"> ENTER ENOUGH INFORMATION TO EXPLAIN THE REASON OR INTENT OF THE BUDGET CHANGE. THE EXPLANATION SHOULD ASSIST IN RECONCILING ENTRIES. </div>					
<div style="border: 1px solid black; padding: 5px;"> INCLUDE INFORMATION IN EXPLANATION IF THE CHANGE IS BASED ON CURRENT FUND BALANCE OR ANTICIPATED REVENUES </div>					
TYPED NAME/SIGNATURE OF ORIGINATOR		DATE	APPROVED BY SIGNATURE OF INDIVIDUAL WITH	DATE	

FORM CWU-BGT-006 (REV 5-01)

In most cases Project ID is the same as Speed Type

APPROVAL AUTHORITY ON SIGNATURE
AUTHORIZATION FORM



REQUISITION

**CENTRAL
WASHINGTON
UNIVERSITY**

Date:

Department:

MS:

Telephone:

Contact:

Requisition No.:

P.O. #:

Chartfield Combina

Account:

Fund:

DeptID:

Program:

Class:

Proj/Grant:

Instructions: Describe items fully. Include information such as mfr. name, brand, part #'s, size, color, etc. Include copies of any product literature available. Attach any vendor quotes. If you would like a copy back from purchasing, please send two copies. Note: Additional Chartfield Combinations (Budget Numbers) may be added at the end of the Description section. **Account & SpeedChart(Proj/Grant)** are required. Other Chartfield entries are optional.

No.	QTY	UNIT	COMPLETE DESCRIPTION	UNIT PRICE	TOTAL
<p>OBTAIN THE REQUISITION NO. FROM THE LOCATION ON PURCHASING WEB PAGES.</p> <p>READ AND FOLLOW THE INSTRUCTIONS. <u>Keep a file copy before sending for processing.</u> REMEMBER - YOU MUST NOT ONLY HAVE AN ALLOCATION AT THE APPROPRIATE BUDGET ACCOUNT CODE THERE MUST BE AN AVAILABLE AMOUNT REMAINING SUFFICIENT TO COVER THE EXPENITURE REQUESTED. IF BUDGET ADJUSTMENTS ARE NECESSARY THEY NEED TO BE COMPLETED PRIOR TO OR IN CONJUNCTION WITH THE REQUISITION.</p> <p>APPROVAL AUTHORITY IS BASED ON THE SIGNATURE AUTHORIZATION FORM FOR THE PROJECT(S) INVOLVED. IF MORE THAN ONE PROJECT IS BEING CHARGED SECONDARY, OR ADDITION, AUTHORIZED SIGNATURES MAY BE NECESSARY.</p> <p>THIS IS AN APPROXIMATE AMOUNT THE INVOICE TOTAL AND AMOUNT CHARGED TO YOUR PROJECT CAN VARY DUE TO TAXES, SHIPPING, OR MINOR ADJUSTMENS IN UNIT PRICES.</p>					

APPROXIMATE TOTAL AMOUNT OF ORDER	\$0.00
-----------------------------------	--------

SUGGESTED VENDORS	ADDRESS	APPROVALS:	DATE:
1.		Budget Office	
Phone:	FAX:	Requestor	
2.		Chair or Adm	
Phone:	FAX:	Secondary Approval	
3.		D.I.S. Approval	
Phone:	FAX:	Date Needed	

CENTRAL WASHINGTON UNIVERSITY
DIRECTOR OF FINANCE/ACCOUNTING OFFICE
Financial Management System (FMS)



CHARGE CREDIT INVOICE

DEPARTMENT _____
(Receiving Goods/Services)

Header REF _____
(Accounting Only)

DATE May 8, 2002

Line REF # _____
(For Department)

CHARGE/DEBIT	Project ID Description	Account						SpeedType (= Project ID)	Amount
<i>Optional (if you know the ChartField combination)</i>		Account	Fund	DeptID	Program	Class	Budget Period	Project ID	

AUTHORIZED SIGNATURE _____

TOTAL Charge \$ -

CREDIT	Project ID Description	Account						SpeedType (= Project ID)	Amount
<i>Optional (if you know the ChartField combination)</i>		Account	Fund	DeptID	Program	Class	Budget Period	Project ID	
									\$ -

AUTHORIZED SIGNATURE _____

TOTAL Credit \$ -

DESCRIPTION _____

NOTE THE INFORMATION BELOW

USE FOR:

- > Goods and Services provided by one department/project to another department/project.
- > Goods and Services originally expensed in one department/project for another department/project.

Route to Accounting - Mail Stop 7469

NOT TO BE USED FOR:

- > Corrections to existing records.
- > Recording accounts receivable.

							\$0.00	
CHECKED AND APPROVED FOR PAYMENT BY:		INVOICE DATE	INVOICE NO.	GROSS INV AMT	DISC IN \$	TOTAL NET INV. AMT.	VOUCHER NO.	WARRANT NO.

10/9/02 3:52 p.m.
J. M. Culjak Chuckles
5
1 + 34 1

Culjak
5
1 + 34 10/9/02 3:52 p.m.
Pilot 1

BALLOT
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October 9, 2002

MEMBER AT LARGE

Mark one box

☐ Toni Čuljak, English

☒ Chuckles the Clown
Write in

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